

NATIONAL ARITHMETICK:

OR,

OBSERVATIONS

ON THE

FINANCES

OF THE

COMMONWEALTH OF MASSACHUSETTS:

WITH

SOME HINTS RESPECTING FINANCIERING AND
FUTURE TAXATION IN THIS STATE:

TENDING TO RENDER THE PUBLICK CONTRIBUTIONS MORE
EASY TO THE PEOPLE.

BY A LATE MEMBER OF THE GENERAL COURT.

Col. James Sullivan
If the publick Revenues are measured by the People's Abilities to give,
it should be considered what they are able to give for a constancy.

To fix the public Revenues in a proper Manner, regard should be had both
to the Necessities of the State, and to those of the Subject.

A Translation of Montesquieu's Spirit of Laws, BOOK XIII. CHAP. I.

NEQUE ALIUD POTEST HABERI REFUGIUM: SED METIRI SE QUENQUE
SUO MODULO ET FEDE.

BOSTON:

PRINTED BY ADAMS AND NOURSE,
IN COURT-STREET.

NATIONAL ARITHMETICK;

OF
RESERVATIONS

ON THE

FINANCIAL

OF THE

COMMONWEALTH OF MASSACHUSETTS

WITH

AN APPENDIX CONTAINING
A SUMMARY OF THE
FINANCIAL STATE



AND A SUMMARY OF THE

FINANCIAL STATE

AS PREPARED BY THE COMMISSIONERS OF THE

REVENUE, AND THE SECRETARY OF THE TREASURY

IN THE YEAR 1860

AND THE YEAR 1861

AND THE YEAR 1862

BOSTON:

PRINTED BY ADAMS AND NORRIS,

IN COURT STREET.

TO
HIS EXCELLENCY THE GOVERNOUR,
THE
HONOURABLE THE SENATE,
AND THE
HOUSE OF REPRESENTATIVES,
OF THE
COMMONWEALTH OF MASSACHUSETTS.

GENTLEMEN,

WHILST you are at this time earnestly engaged in the important business of Legislation, and on ways and means to ease the burthens of the good people, your constituents,—permit one of them to lay before you his thoughts on this subject, in the following calculations and observations, on the finances and resources of the Commonwealth. If they have any usefulness in them, you only can make them generally so ; and if they shall add one ray to that light which is necessary to point the way to public ease and harmony, he shall think himself fortunate, and amply repaid for any time or trouble they have cost him.

With the most perfect respect and esteem,

I am, GENTLEMEN,

Your most obedient fellow-citizen,

THE AUTHOR.

Dorchester, 2d October, 1786.

(Errata at the End)

P R E F A C E.

THE great hurry, in which these sheets have been composed, I hope, will be an apology for their inaccuracy, and the rude indigested manner, in which they are handed to the public.

For several months past I have been collecting minutes whereon to ground an essay, under the title this bears. The subsequent chapters are part of the plan. It was my intention to have made it much more extensive, and to finish the whole by the latter end of January next, at which time, I meant to address it to the legislative body. But matters of a federal nature, determined the Governor to call them together much earlier, which only, three or four weeks ago, urged me to arrange some of those minutes in the order, and undress, in which they now stand. Other causes, again moving, his Excellency thought fit to call the General Court together at an earlier day still, which positively obliged me, to hazard my sentiments to the public candour; with which I hope to be so far indulged as to be screened from every criticism that can be made on style or inelegancy; and if any errors in calculation, have escaped him, he hopes even in that, though least pardonable, to be sheltered under the same charity.

My first plan meant to include, besides those now published,—a chapter on articles that now are, and which ought not to be taxed; another, that duties on merchandize were consistent with liberty; another, estimating the number of people supported in Great-Britain, and other foreign countries, by our imports of articles, needless in themselves, and which might be raised and manufactured in the Commonwealth; another, that the greatest part of the money paid to foreigners, was a real
loss

loss to the Commonwealth,—what part of it was necessary, and what not ; another, a fund to the State, from reserving all masts, yards, spars and bowsprits, above certain dimensions ; and another, proposing heavy duties on articles which are imported from countries, the balance of which could never be in our favour. Considerations on these, I have been obliged to omit for reasons given ; and I shall be loth to hazard the public patience and candour a second time.

The commotions amongst the people being of a serious nature, they must call forth the thoughts and reflections of every friend to the Commonwealth ; they have done mine, and if they shall have the smallest tendency to quiet those disturbances, I shall be happy.

From a conviction, that nothing really grievous or oppressive arose from the public contributions, but only that they were injudiciously imposed, I could not be justified to my conscience, if I did not endeavour, what little lay in me, to obviate the difficulties now subsisting.

If the idea I have struck out, [of taxes in future being received in produce, instead of specie, shall be generally approved, I am satisfied it can be exacted, if men of business and abilities engage in it.

That there are some in all times and in every administration, who will complain, is a fact ; and that the present times are always the worst, with a great many, is equally true. None of these murmurers, will be converted by any thing here said.—From the virtuous yeomanry, the farmer, the independent freeholder, whose exertions have effected the late glorious revolution, and whose valour and public spirit, I trust in God, will protect the happy and equal constitution we have chosen, I hope
for

for an approbation of my sentiments. They, and only they, can make the government stable, and can preserve its honour, peace, and credit.

Notwithstanding the complaints of the excessive weight of taxes, I hope to be able, in the subsequent chapters, to show, that they are but trifling, if collected yearly. But the greatest error, in our government, has been, in suffering two or three years assessments to run into one; and thus, by not being able to do all, little or nothing has been done. Another great mistake has been, the allowing Collectors and Sheriffs to keep public monies in their hands a long time. This I have endeavoured to avoid, by proposing, that towns should be liable for State taxes, and not individuals.

If I were to form an opinion of the apparent state of the Commonwealth at this day, it would be, that it is affluent, and in a happy way of recovery from her past follies, by renouncing all extravagance in living and in dress; and that in a short time, she will be as abundant in her own manufactory of linen and wollen cloths, as she was in 1774. There is nothing but building houses, improving farms, making fences, repairing and building bridges, painting churches, &c. all over the State; every thing has the appearance of health and wealth, excepting the governmental chests.

Whilst I entertained the sentiment, that our burthens were light, and that when we considered the heavy and almost numberless taxes paid on the greatest part of the necessities of life in Europe, I supposed every one would think so, but I found that a stronger proof was wanted than bare assertions; I therefore chose that easy, but sure way of proving, by mathematical demonstrations, in arithmetical rules, the principles I advanced; for whilst words may mislead, and volubility deceive, figures never can err.

Love, in Europe

The

The sentiments and opinions, as exhibited in these pages, may not improve, but it is hoped they may lead others more capable, and having more leisure, than I have, to illustrate the subjects with greater powers, than I possess. If any of the principles advanced, be wrong, or if any errors have escaped in the hurry in which they are put together, I hope they will be pointed out with decency, and liberality.

If my name could have added weight or influence to this pamphlet, I would very readily have prefixed it: but I thought it would not; at the same time, not being ashamed to support the opinions to which I have given birth, and lest any one should think it some nigardly reformer, that preaches up such abstinence of and duties on the luxuries, and many of the conveniencies of the present day, who has it not in his power to pay any himself, I have directed the printers to acquaint any enquirers who I am, that they may be satisfied I propose a tax upon, or a prohibition of nothing which I shall not sensibly feel myself; however, if I do not chuse to cease from such enjoyments or habits, but prefer paying the duty, I cannot surely imagine that to be burthen some, which I voluntarily involve myself in the expence of. Every tax, collected in this way, is the most impartial and the easiest gathered. It is for this reason, that the nations in Europe have principally adopted such. The author's name is left for another reason, that, as many of my sentiments may interfere with men in office, who may feel sore on the projected reform, no animadversions they or any of their friends or advocates, may make, shall be attended to, unless their names be handed with them; as then the public will be able to judge, whether they are disinterested, or not.

C O N T E N T S.

CHAP. I. *T H A T* Massachusetts is equal in her commercial advantages, to any other State in the Union.

II. *What labour is profitable, and what unprofitable to the State.*

III. *That some kind of taxes tend to increase the wealth in the State, others to decrease it.*

IV. *A heavy duty or prohibition proposed, against the importation of such articles, as are, or may be raised and manufactured in the State.*

V. *Bounties and rewards proposed on several articles which are or may be raised, or manufactured in the Commonwealth; encouragement to new settlers, to artists, to poor labouring strangers and to the owners of such vessels as bring them into the State.*

VI. *Estimate of the Continental debt, and expences of the federal Government. Massachusetts proportion of these; the private debt of the Commonwealth, and annual amount of the civil list; our consequent burthens from them. The established revenue of the State, computed.*

VII. *New funds of revenue pointed out, little burthensome to the people, and amply sufficient to discharge in a few years, the principal and interest of the Continental and State debt.*

VIII. *Specie being the spring to public and private exertion, means proposed to increase its quantity.*

IX. *That in order to arrange, regulate and properly maintain the resources and revenues of the Commonwealth, Financiers or Commissioners, or Agents of finance, including in these a Comptroller-General, are necessary. Easy means proposed to discharge their salaries.*

C H A P. I.

That Massachusetts is equal in her commercial advantages, to any other State in the Union.

IT may be objected; that in attempting to illustrate this point, the endeavour tends to prove too much. For, as Massachusetts only ranks the second, or third, in all continental contributions, it may be said, that what is here held out to view, will tend to raise her estimate beyond proportion, and may consequentially tend to injure this Commonwealth in her future political arrangements. It is presumed, however, that the very contrary will be the effect; for as the means of her equality with Virginia, which stands the highest in the tax regulations, do not arise from an equality in her soil and natural produce (the only true standard for levying taxes on any of the States) but, principally, from the fisheries, which, being ever an unstable, unascertainable species of riches, never ought to be a subject of regular taxation; I therefore imagine, that by shewing what we were in the year 1774; by contrasting that with what we now are, and comparing the present state of the exports from Virginia, to Massachusetts, we shall find a spur to industry, to nautical adventure, and be led to endeavour to make up the deficiency by other means, which tho' within the State, yet have not been exerted.

If I am not misinformed, the British custom-house books testify, that in the year 1774, there were entered at different ports in Great-Britain, 112,000 hogheads of tobacco, the produce of her then colonies. Of these, 84,000 hogheads are reckoned to have been exported from Virginia alone, each of

which

which, on an average, contained one thousand pounds weight, and being sold on the spot, at two pence sterling per pound, clear of duty, the whole would nett,

Sterling.
£.700,000

In slaves, masts, planks, corn, wheat, ship-bread, flour, furs, flaxseed, ginseng, pork, hams, beef, bacon, beans, peas, the skins of deer and of other animals, iron in bars and pigs, turpentine, tar, sassafras, snake-root, ships built for sale, and hamp,

337,000

The amount of the exports from Virginia, in the year 1774,

£.1,037,000

In the same year, there were exported from Massachusetts, 40,000 barrels, of spermaceti oyl, worth, in London, on an average, 5*l*. sterling per barrel,

£.200,000

520,000 lb. spermaceti candles, worth 2/6 sterling per pound at market,

65,000

10,000 barrels of brown oyl, extracted from what is called the *right whale*, at 3*l*. 5*s*. sterling per barrel, 20 tons of whalebone, at 250*l*.

32,500

5,000

2000 tons of pot and pearl-ashes, which averaged 35*l*. per ton.

70,000

* 80000 quintals of dried cod-fish, shipped to Spain and Portugal, which averaged 4 dollars per quintal,

72,000

† 200000 quintals of ditto, shipped to Surinam and other ports on the continent, and to the West-India Islands, averaging 3 dollars each,

135,000

Carried forward,

£.579,500 £.1,037,000

* In the year 1772, 105,450 quintals were exported to Europe from the American States. *Lord Sheffield, on the commerce of the American States, p. 57.* It is well known that no other State, than the Massachusetts, exported fish; if they did, it was in a very trifling quantity.

† In the year 1772, 265,360 quintals were exported from the American States to the West-Indies. *Id.*

	Exports of Mass.	Exports of Vir.
Brought forward,	£.579,500	£.1,037,099
6500 barrels of liver-oil, at 30 $\frac{1}{2}$ gallons each, which the above fish yielded, at 61 gallons for 100 quintals, and averaged at 2l. 5s. sterling per barrel,	12,600	
15,000 hogheads of flax-seed, containing 7 $\frac{1}{2}$ bushels each, averaging 2l. 10s. per hoghead,	37,500	
New ships, pine and oak timber, deals, masts, spars, boards, hoops, staves barreled fish,* loaf-sugar, lumber, sassafrax, bees-wax, furs and peltry, pork and beef,	250,000	
10,000 hogheads of rum, † distilled in the province at 6l. per hoghead.	60,000	
Exported from Massachusetts in 1774,		939,600
The amount exported by Virginia, more than by Massachusetts in 1774,		£.97,400

The difference between the amount of the exports from Virginia and Massachusetts, being £.97400, was over-balanced, by the superior number of souls in the former, there having been, as they were estimated in 1777, according to the return

* There were exported from the American States to Europe, of barreled fish, 1124 barrels, and to the West-Indies 39412 barrels, in the year 1772. Lord Sheffield. *ib.*

† There were in the year 1774, 60 distilleries in Massachusetts. If we suppose each of these to have produced 150 gallons a day for 300 days in the year, the whole would yield 2,700,000 gallons, which at 110 gallons per hoghead would amount to more than 25,454 hogheads. If we, again, allow only $\frac{2}{3}$ ths or 10,000 hogheads to have been exported yearly, to Africa, Canada, and to other places, there remained 8 gallons, 2 quarts and half a pint per annum, for 200,000 people, the supposed number of rum drinkers in the Commonwealth, a quantity sufficient to destroy the constitution, and reduce the inhabitants to the most enervated state,

Virginia N^o Soul

[4]

turn made to Congress, 650,000 ; whilst in this State there were only 400,000 ; so that, in fact, they were going to ruin before the war, and indeed the fee of a very great part of their property was vested in the merchants of Great-Britain, and the whole was becoming so, as fast as a trade, the balance of which was constantly against them, could bring about such an event. It is true the over-plus in numbers, being black slaves, whose subsistence did not amount to one sixth of the expence, which was required to support the same number of white men, formed an advantage, which at first appearance was against them, and the extra-benefit of an export so much above the Massachusetts, may reasonably be supposed, to afford means nearly equal to supporting the 250,000 super-numeral souls, who are negroes.

If the preceeding calculations are not perfectly accurate,—they are as nearly so, as the nature of my information would admit. This much is certain, on a general view, that the exports from Virginia being considerably the largest of any of the then Colonies, and those of the Massachusetts being the next largest, it is to be supposed, that this would naturally have been inferior in prosperity, but the contrary is the truth : for whilst Massachusetts was independent of foreign credits, or had as much owing to her, as she owed, Virginia was almost drowned in debt to Scotch companies ; but that State having naturally a commodity which commands a universal sale, and the Massachusetts depending principally on the fisheries, which being almost totally destroyed by the confinement and consequent death of the fishermen, on board of the pestilential British prison-ships at New-York and Halifax (not to speak of those who were
otherways

otherways destroyed and dispersed in the late war) it will require many years before 20,000 cod-fishermen and 1100 vessels, with 2800 whale-fishermen, and 200 sail of square rigged and other vessels, which were employed in these businesses, can be replaced. These causes have brought our exports to an inferiority, as four to one, when compared with those of Virginia at the present day: and it needs not much penetration to see, that if the present mad schemes of pursuing the European trade be not stopped, our ruin is at hand, our imports being, till very lately, as great as ever they were, and our present exports but a trifle, which formerly were amply sufficient to pay for all we received. A trade thus balanced against a State, must speedily issue in its destruction. Virginia's exports in tobacco alone, for the last year, have amounted to more than one million of pounds lawful-money, and the utmost that our's can be estimated at, will not exceed a fifth part of that sum. What indeed have they been, but a little pot-ash, some oyl, and flax-seed? A few vessels filled up with boards, saffrafrax and timber, the cost of which was trifling, and the profits hardly sufficient to pay the seamen's wages. Whence comes it then, that Massachusetts is equal in commercial advantages to Virginia? The answer is natural,—we have the same resources we had in 1774, and they only want to be put in motion, to be properly encouraged, to render us as opulent, and as respectable as any State in the union;—for the accomplishment of this end, I shall in the subsequent pages attempt to propose ways and means.

Fishing

Trade

1,000,000/200,000

C H A P. II.

What labour is profitable, and what unprofitable to the State.

THE subject which I shall treat upon in the first part of this chapter, namely, what labour is profitable to the State, comprehends in it, the means, or fund, which supplies mediately or immediately the necessaries of life to all the community, as that which is daily consumed, either arises from the labour of ourselves, or from something which our own labour has bartered for that of others. If the produce of our labour exceeds the amount sufficient to obtain the necessaries and conveniencies of life, we are then in a prosperous state, the surplus being a real gain: but if, on the other hand, we receive, from others, more than our labour will naturally procure, this is a certain loss, and such as, in time, would undermine the best established industry of any people.

What I conceive to be profitable to the State, is, 1st, The husbandman's labour. He who first undertakes the hardy but pleasing work of clearing the wilderness and bringing it into a fruitful field, deserves to be ranked amongst the most useful labourers in the community. By the industry of him who even cultivates the open field, a State receives much benefit; from both it is enriched. The labour of these, yields to the government additional subjects; it encourages our shipping, by furnishing the seaman's bread;—it gives to the merchant and mechanic their loaves, and to the cattle their fodder. There is no country in Europe dependant on another

another people for its bread corn, which is not, in time of war, in danger of being famished : * where- as, if a State be able to maintain itself upon its own natural productions ; if its ports be shut, and its trade stopped, yet it is able to undergo years of hardship, and possibly, in the end, may weary its ene- mies into ruin by the expence and fatigue to which it forces them, in carrying on a tedious and fruit- less blockade. † If a country like the Massachusetts, blessed with an excellent soil and an extensive ter- ritory, cannot support itself, it must be from an improvidence, unequalled amongst the indolent in- habitants of Ethiopia. Imported provisions, of every kind, ought to be highly duties or absolute- ly interdicted. It is a disgrace to the Common- wealth, and a great discouragement to the industry of the farmer, to permit English cheese, Irish butter, beef, candles and soap, to have an entry in our ports. To promote agriculture by forwarding the raising of grain, would naturally make room for the breed- ing of cattle, consequently for an extra quantity of beef, an article which, from the immense and rich pasturage of the State, could, under proper encou- ragement, be made one of the most extensive and profitable exports which it can possibly have ; and as where grain is raised, there must be fodder for cat- tle, and much land laid out for grass, both could be forwarded, whilst one is. Add to these, the yeoman's industry,

* It is from a sense of such danger, that the seven provinces of the United Netherlands are so seldom at war with their neigh- bours. Infinite in numbers, beyond what the country of itself can support, and afraid of being overflowed by opening their water fences, they would rather suffer, than quarrel.

† Witness the effects in the late revolution, of the Britons block- ading the port of Boston, and carrying on a war at 3000 miles distance from their own fields and supplies ; when America had boundless stores in the annual products of her vast region.

industry, whose continual labour in clearing new lands, makes establishments of new farms, on which quantities of grain, leather, wool, hemp and flax, may be raised, and might very soon, by fit attention, be made to exceed our consumption, and become articles of supply to other nations. I have no doubt, that so desirable an event is not far distant. It certainly is within our reach: and as the number of the people increases, in a proportion to the means of their support, * such encouragement will also be beneficial in giving us the true riches of any country, namely, additional numbers of good subjects.

Next to the farmer's, I rank the labour of the cod-fishermen; in point of utility to the State. In the year 1774, as I have before observed, there were belonging to Massachusetts, 1100 sail of fishing vessels from 15 to 75 tons each, which with the ships that carried the fish to market, employed about 20,000 men. These fishing vessels, made on an average, 250 quintals of dried fish, in one season, some having caught 800, others 40 quintals; the greatest part of which went to markets, whence we could fetch nothing in return but silver and gold; and this again paying for labour, for which the owner wanted nothing but money in exchange, maintained him, was communicated from him to others, and so from these to more, 'till at length the good effects of this branch of labour, were felt by the community in general, especially, as it was a commodity, which Great-Britain could not consume herself, or oblige us to carry into her ports without danger of spoiling. The same good effects to the State, I am happy in anticipating, from the probability there is, that the same branch of profitable

* American Traveller, Let. XXII.

fitable labour, will be revived ; and that as soon as the nature of the thing will admit, which will be as speedily as fishermen can be formed, with whose occupation a due acquaintance is necessarily attained by a slower progress than that of the farmer, which is taught by short example or nervous exertion. The cod-fishery being so very beneficial a branch of labour to the State, I hope it will meet with every public encouragement, that so important a subject requires.

The mackarel-fishery, for the short time it lasts, is a source, from which the State derives as much advantage, as from any other sort of labour whatever. Above 100 sail of mackarel-catchers, were fitted out last year,—their success was astonishing. Upon an average, each vessel caught 150 barrels, which, at one guinea per barrel, brought clear gain to the Commonwealth, deducting salt and barrels, 117,500 dollars, from the labour of fourteen hundred hands (half of whom boys) in 16 or 17 weeks ; a species of profitable labour, that is not surpassed by the pearl-fishery on the Ceylon coast. Would it not be good policy in our government, to reward by a premium, the first that returns with a full fare, as well as he who shall strike the largest quantity of salmon in one season ? The policy of Holland in the herring-fishery, exhibits to us an example of this kind, which has nearly given her a monopoly of that business, and is of so much consequence in that State's estimation, that, she has ordered, when prayers are publicly addressed to the Supreme Being, to have it mentioned, "*That it would please him, to bless the Government, the Lords, the States, and also, their GREAT* and SMALL FISHERIES.*"

C

When

* What is meant by their *Great-Fisheries*, is, the whale, seal, and fin fish, whereof they make train-oil.

When any branch of business shall become the great object of our State's attention, as the herring and other fisheries, have become that of the Dutch, we shall be sure of bringing it to the utmost height of profit, and national benefit. To effectually procure the earliest exertion in the fishing business, the first smack * that arrives in the spring, with herrings at Amsterdam and Rotterdam, receives half a crown for each herring. For want of a national character in encouraging particular products, our cod, mackarel, salmon, alewife, shad, and other fisheries, are only accidentally and occasionally carried on; as when the mackarel come on our coast and other fish up our rivers, we can hardly avoid catching them; whereas, the people and government, ought to encourage them by a high price given by the former for fresh, and a large bounty allowed by the latter to the first vessel of such burthen and of so many hands, who should by a certain day bring into port so many barrels of salted fish, caught in that season, or to the first three or four vessels who should bring in the largest quantity, and so with respect to the other fisheries mentioned.

In regard to these, the labour of the whale fishermen is the most useful and beneficial to the State. The number of vessels employed in that fishery, and in carrying the oil to market, afforded a profit which equalled the cod-fishery.—And indeed, upon a review of the numbers employed in the one, and compared with that of the other, it is evident, as well as from their separate products, that it was much more advantageous. This labour was principally carried on from Nantucket; for out of 200 sail employed in killing the fish, 50 only were fitted from other parts. The whole of this branch
of

* Dutch for a fishing-boat.

of useful labour, employed about 2800 men, exclusive of those men necessarily engaged in shipping and carrying the oyl to market. This, and the cod-fishery, were the great supports of this State. They formed the greatest part of her remittances to Europe, and were the great means of throwing the ballance of trade in favour of Massachusetts. The spermaceti and brown oyl, the candles made of matter extracted from some of the oyl, together with the bone, netted a sum, not less on an average of three years, than 1,300,000 dollars, annually.

There was not before, and there is not now, any part in America, or in Europe, where whaling vessels can be fitted for sea, to so much advantage, as they can be at Nantucket. From long habit, and a perseverance peculiar to themselves, the people of this place, with their neighbouring islanders, the inhabitants of Marthas-Vineyard, have become the most expert and knowing in the whale fishery, of any people on earth. The merchants there, had for many years bent their whole attention to this branch of labour, had reduced every expence and brought all their supplies to the nicest point of saving: indeed the manners, dress and living of most of the people on Nantucket, are models, from which all ranks ought to take pattern; and should this ever be the case, I may venture to affirm, that this Commonwealth will become opulent, great and respectable. It is not necessary to be of the religious profession of the Quakers; but to use economy in living, plainness in dress, and frugality in all the appendages of furniture, carriages, &c. is what reason and common sense, dictate to us. These people follow strictly those principles, and are the brightest example of those practices, which form the good American citizens, and the most profitable labourers in the community.

During

During the late revolution, this branch of labour (the whale fishery) almost ceased. In the year 1775, the inhabitants of Nantucket, as I have already observed, owned 150 sail of whaling vessels. In the year 1784, they had but 19 sail. In 1775, those vessels carried from ten to 11000 tons. In 1784, these carried only 2400 tons. A decline, in so excessive a degree, of so great a part of the profitable labour in the State, could not after the peace, pass long unobserved by the Legislature. Accordingly, in a late General Court, there was a bounty granted, of 20 dollars per ton, on all oyl, caught in vessels, the property of citizens of the Commonwealth: but I am afraid, whilst Great-Britain opposes it, by an 80 dollar duty, that, unless other markets shall be found, that will take it off our hands, at a profit, this great branch of our labour must fall, or be removed to Nova Scotia or to England, where the high price is a bait, which several have not, and more will not be able, to resist.

It is wise in France, to admit into her kingdom, as she has done lately, a certain quantity of our oyl, on terms not disadvantageous to us. This measure insures to her a certain remittance, and bids fair to be a means of introducing a business, which will be truly beneficial to her, and productive of much traffic with New-England.

It behoves Congress, (and I have no doubt but they have bestowed a suitable attention on this subject) to use every means in their power to obtain a treaty of commerce with Great-Britain, which shall in some degree, lessen the dismal prospect, which now forces itself upon us, of the destruction of this hitherto profitable branch of our labour.

The

The wool-comber and the flax-dresser, with the spinners and weavers of the articles they furnish, are most profitable labourers. Most of the merchandize imported from Europe, at least all that is necessary, is the products of their different labours. Whilst a country like this, abounding in pasture and fodder, to raise the sheep that supply the wool, and with fields, on which to grow the flax, shall import many of those necessities of a coarse and plain kind, it cannot continue long in affluence, if in comfortable circumstances : yet, true it is, whilst these things are so easily obtained by our own labour, and when our women and yeomen are idle a great part of the year—(during which time they might be employed in useful labour)—we are expending our substance for such articles as we may have within ourselves ; and are bleeding to death to obtain, in addition to these, the most useless, costly dresses that European luxury can invent. Ribbons of various shades and figures, silks and satins, silk and morocco-shoes, gauzes and feathers, for the women ; silk-stockings, satin-breeches and waistcoats for the men, compose the greatest part of the modern dress, even where it can be least afforded. The two articles of linen and woollen manufacture, added to those of the hatter and shoe-maker, the tanner and currier, form all that are necessary for common use in the dress of man and woman. The materials for these tradesmen's manufactures abound within ourselves, and these, with our labour upon them, will be amply sufficient to supply the inhabitants of the Commonwealth. I hope to see such labours encouraged, and that we shall soon cease from importing any of the coarser cloathing into the State.

Before the late war, (and we have more diffusive means within ourselves since) there was scarce a family

mily out of the sea-port towns, which did not supply itself with woollen and linen cloth from the labour of its own hands, without retarding the improvement of their farms by taking such hours for this purpose as could not be employed in agriculture. If any one did not raise sheep, he might purchase from him that did, or barter with him for flax or some other commodity, which the other wanted. Every plat of land, or farm, is not calculated to raise all the articles necessary for the making of cloathing: but, every person may, by improving his lands to the utmost, obtain with the produce of it, what he wants, from others. A few pounds weight of wool or flax, will provide staples for more cloth, than one family can commonly want; and these being obtained, the labour necessary to prepare them for use is furnished by a man's own family. The mistress, daughter and maid-servant, combs the wool and spins it into yarn. The flax being broken, cleaned and dressed by the master, son or man-servant, is by the woman drawn into thread. The yarn and thread thus furnished, are speedily woven into cloth, by one who professedly follows that employment, or by a woman or man in the family, on a loom, kept for the purpose, in almost every thrifty farmer's house. Most of the time used in those different operations, may be that, which otherwise would have been spent idly, when no out-door business could be followed; and time thus improved, is just as profitable as money saved; so many hours labour, being worth exactly so much cash as it could be purchased for, of others.

Another part of cloathing, namely, stockings, might be knit at such seasons, and by such persons, as could give no interruption to any other business. A woman, at paying her neighbourly visits, with

great

great propriety, might amuse herself in knitting ; so she could many hours in her house—old women and children, who are so far in the extremes of life, as to be unfit for labours of attention or fatigue, might be employed in making stockings.

The hides of the calves, sheep and oxen, which every farmer must kill yearly, will afford him a much larger quantity of leather than is necessary for the supply of shoes for the family—and hence the leather needed by those who are not farmers, and who are principally concerned in employments on the sea, or who live on shore by the profits of others labours at sea.

The finest of the wool, with the furs which are to be found in the wilderness every season, are more than sufficient to supply the whole country with hats.

From this aggregate of labours, we can most indisputably be supplied with cloathing ; and although it may be looked upon by some as chimerical, yet it is demonstratively true, that there is not the smallest necessity, that any part of the coarser cloathing should be supplied by foreign nations. Nay, before the war, two thirds of our fishermen were clad with the cloth manufactured amongst ourselves, which, being found stronger, though not so well dressed, was very properly preferred. Indeed every one knows, that that cloth, whether cotton or linen, which is sometimes brought to market from the country, and is made by the industrious few, is stronger, and cheaper, than that of the same quality as to fineness which is imported.

When a country, like England, exports large quantities of cloths, numerous manufacturies must be employed to afford the supply, and as there must necessarily be persons to buy up the wool, so there must

must be merchants to purchase that wool and deliver it to the spinners; others, again, who buy up the yarn, and deliver it to the weavers, and woolen dressers, who buy the cloth in the rough, polish it, and sell it to the woolen drapers, by them it is sold to the exporters; by the wholesale trader in America to the retailer. Each of these must have a profit proportioned to his time, to the interest of his money and the risque of the credit he gives. Cloth thus supplied comes doubly dearer than that which a man can make at home; notwithstanding a manufactory of twenty looms furnishes a much cheaper supply than one of a single loom,* yet as all the labourers in the different stages, are in the husbandman's own family, and as the business may be done, at seasons and hours, when nothing else would be done, there is a double reason why we should manufacture our own cloathing. Upon the whole,

* "A man not educated to the pin making business, could scarce perhaps, with his utmost industry, make one pin in a day, and certainly could not make twenty. But in the way in which this business is now carried on, not only the whole work is a peculiar trade, but it is divided into a number of branches, of which the greater part are likewise peculiar trades. The important business of making a pin, is divided into eighteen distinct operations. I have seen a small manufactory of this kind where ten men only were employed, and where some of them consequently performed two or three distinct operations. But though they were very poor, and therefore but indifferently accommodated with the necessary machinery, they could, when they exerted themselves, make among them about twelve pounds of pins in a day. There are in a pound upwards of 4000 pins of a middling size. These ten persons, therefore, could make among them, upwards of 48000 pins in a day. Each person, therefore, making a tenth part of 48000 pins, might be considered as making 4800 pins in a day. But if they had wrought all seperately and independently, they certainly could not each of them have made twenty, perhaps not one pin in a day." *Nature and causes of the wealth of nations, by Doctor Adam Smith,*

Pin making 18 distinct operations

whole, it is concluded, that the wool-comber and flax-dresser, the spinner and weaver, tanner, currier, shoe-maker and hatter, are all profitable labourers, and ought to receive the particular attention of government, and that each should have every encouragement possible. To this end it may be hinted, that sheep and flax, and their value, ought to be exempted from taxation, and ought not to be included in any general valuation (indeed I believe sheep were not in the last valuation,) and that a bounty should be given to those who should raise the most of each. That leather made, or not made, into shoes, and hats imported, should not be highly dutied, but absolutely prohibited. This, to prevent smuggling, is the best way, that can be taken as to all articles that may be had amongst ourselves. It will prevent much perjury, and encourage our manufactures.

The person who forms the stately pines, and oaks, into masts, spars, boards, joists, deals, timber, staves &c. so as to make them fit for exportation or home use, is also a profitable labourer to the State.* The sum arising from the product of our extensive forests, form a great part of the wealth and resources of this State. For some years before the late war,

D

4,000,000

* Those who gave up the territory of Penobscot, east of Casco-Bay, which was in our possession, deserve the utmost degree of censure. It is by far the finest part of America for the articles now in question; and they have also given up a very fine fishery, fine harbour, and the best river a long that coast. The coast abounds with lumber fit for the navy and for private uses sufficient to supply Britain for ages; but which may now form the grand resource of the American States for these articles. The white pine, (which abounds in these parts and is known in Britain by the name of the Weymouth or New-England pine,) is by far the best for masts and spars, and grows to a prodigious height. Lord Sheffield,—on commerce. p. 78.

4,000,000 feet of pine boards,
 1,000,000 feet of oak ditto,
 About 30,000,000 of shingles,
 3,000 tons of masts, yards and bowsprits,
 10,000 tons of pine timber,

3,000 tons of oak ditto, besides large quantities of hoops, staves and joists, and about sixty sail of ships, were exported from the Massachusetts in one year; and these accounts being mostly taken from Lord Sheffield's observations on the commerce of the American States, it may readily be concluded, are not exaggerated.

Trade No country can deprive Massachusetts of any branch of this trade by underselling her at a foreign market, altho' she severely feels the check given to ship-building, since the rulers of almost every trading nation, have declared their navigation shall be conducted wholly in ships of their own building: but as a balance to this, I hope soon to see Congress fully empowered to regulate our trade, and that no powers will be allowed to transport for us, which prohibits us from transporting for them.

The lumber business, has this disadvantage attending it, that it prevents agriculture in those parts where it is followed. The eastern parts of this State are a striking proof of this. It was eventually beneficial to the people of those parts, that the late war, whilst it debarred them of the privilege of sending their boards to market, forced them to bestow some attention on the cultivation of the fields, which otherwise, as it is too frequently the case after being cleared, would have been over-run again with brush and young-wood. The preference given to lumbering, arises from a love of ease more than a provident care and foresight. When the tree is felled, and the logs are hawled to the mill, the

the labour is over ; the Surveyor, takes his toll or fees from the boards he has sawn out of the logs, and the owner sells the remainder to the merchant or to the Captains of vessels, who may be waiting for them, in exchange for rum, provisions and cloathing. Being thus easily supplied with the necessaries of life, the cultivation of the field is neglected, no orchard is planted, idleness a great part of the year, prevails, of course introduces vice of different kinds, particularly that horrid one drunkenness, and the almost certain consequence, is want. As age advances, the lumberer's abilities to provide for himself and family, decrease more rapidly, than the timber *re-grows*—hence we behold poverty and a naked country, in many parts, east of Kennebeck-River. The soil and capabilities of the country, have been observed, and wherever the industrious had cleared a field and cultivated it, and had planted fruit trees, there were rich returns and good orchards. Hence it may be concluded, that the lumber business is profitable to the State, provided means could be fallen upon to prevent the non-cultivation of those lands which have been robbed of their timber, and this, in my opinion, would be easiest done, by taxing such lands in a considerable proportion, as improveable lands are ; by erecting Courts of Justice in different parts east of Pownalborough, and by dividing the county of Lincoln into two or more judicial districts.

But what must give the greatest encouragement to clearing and cultivating the eastern parts of this Commonwealth, is, that as soon as the produce of any labour is fit for sale, the numerous navigable rivers, which intersect the whole country at easy distances, and the extensive course of sea-coast, will admit shipping to almost every man's door, and thereby

thereby an opportunity is afforded for disposing of it immediately, by which quick transfer, a poor man may turn every day's work into necessaries for the next day, and, with the price of his lumber, pay himself for his labour and for the purchase money of his land, so that a farm once cleared, in those parts, really costs the owner nothing. An inland farmer is forced to have large quantities of stores laid up for himself and his labourers, to supply them for months, nor can he advantage himself by the timber, &c. on his land: but, fortunately, as no country is by nature advantaged, exclusively, so the people of the old province of Massachusetts happily have no situation more than 45 miles from water carriage—a convenience, which few of the sister States are accommodated with. Worcester I conceive to be the most central of the inland parts of the State; west, it is about 45 miles to Connecticut-River; east, the same distance to the bay; south, much less to Providence, and north, about as far from Merrimack.

Besides those mentioned, there are many classes of labourers in the State, which need but be named to determine their usefulness—of such are the paper-makers, printers, * clothiers, workers in iron, as ax and other edged tool makers, nail-makers, cast iron manufacturers, glass-makers, and mechanicks in general.

Thus much, with respect to that labour which I think is profitable to the State. I need spend but little time in shewing,

What

* It is a shame that primers, spelling and other school books, should be allowed to be imported from Great-Britain, when so many of the printers in this State are forced to be idle in consequence of it.

What sort of labour is unprofitable.

All kinds that administer to luxury and pleasure, are of this denomination. Many branches of manufacture, which are not lightly esteemed amongst us, are supported by luxury, and therefore are unprofitable; for instance, the fabrications from gold, silver and jewels. What does the State gain by all the shoe and knee-buckles, broches, buttons, clasps, spoons, necklaces, earrings, cans, tankards and poringers, made of silver or gold? Is the State enriched by a pair of paste buckles, gorgeous bracelets, or a well set ring? on the contrary, does it not suffer a very material injury, not only in being rob'd of a part of its capital to supply materials; but of the labour of so many citizens as are employed in manufacturing them? Ought not therefore, the employers of such mechanicks to pay a duty on every piece of plate, or jewel so manufactured, as is done in London, where the tower stamp yields a revenue to the government; and as in Paris, where a mark of the same kind, yields an equal advantage to the nation, so that if the State be impoverished by such luxury, at least it may be benefited in revenue? I suppose that in the labour of gold and silver-smiths, within ten years past, there has been melted and wrought into their manufactures, more bullion, than is sufficient to form a currency, if it could be brought into circulation; or, than is competent to establish a bank-stock, adequate to the support of a paper medium, which never could depreciate and might fully be applied to supporting, critically, the public credit of the government.

Besides gold and silver-smiths and jewellers, there are, painters, (particularly inside house, miniature and portrait painters); hair-dressers; domestic servants

servants (at least three in four); tavern-keepers and vintners, useless labourers in the State, and who administer to luxury, extravagance and dissipation. It might possibly be deemed refining upon taxation, for the public to derive a benefit from these, altho' European nations have done it, by laying heavy duties on paints and oyl imported, and an annual tax on every extra domestic servant, which is paid by the employer or master; and a certain sum for every licence given to hair-dressers, tavern-keepers and vintners; indeed a trifling sum is now paid by the two latter for retailing licences.

Those who minister to pleasure, are musicians, stage-players, buffoons, opera-singers, dancers exhibitors of poppitt shows, and shows of birds; the labours of these are unprofitable, since they exist no longer, than the sound which they make, is heard, or the sight of them is present. To these might be added lecturers and orators, who have collected and will still collect large sums of money, from thousands who have neither abilities or inclination to receive improvement: Money therefore expended in such methods, must be lost, and the labours exercised by the performers a waste to the public, in an exact proportion as the money they receive, bears to the capital in the State. A general benefit would therefore arise, if such were licenced, and those licences were to be granted for considerable sums:

C H A P. III.

Some kind of taxes, tend to increase the wealth in the State : others to decrease it.

THE great complaints which every class of men in the community have made, for a number of years back, of the taxes bearing grievously on them, and, if continued, that it must impoverish the taxed to such a degree, as totally to disenable them from paying any, have frequently led me to inquiries respecting the grounds of such complaints, which have at last issued in the conclusion, that money assessments levied in future, cannot be collected ; or if practicable, are improper, since the balance of trade is so greatly against us. Every public contribution in money, forms the means of a greater exportation of it, which the government facilitates by enforcing the collection. * Money once drawn out of a persons hands, we cannot say, with any certainty, will ever be replaced : because, the produce of labour may not be able to command it back again. But if, for instance, a hundred pounds weight of beef was to be demanded of a farmer, he is certain of replacing that the next year, for this reason, the grass and produce of the land, will assuredly regenerate it in his young stock.

That any government can be supported without taxes of some kind, is not possible ; it therefore, becomes necessary, to consider what will be the most advantageous method of assessing them in future ; and hence it is mean to point out, such, as will increase the wealth in the State.

If

* In addition to that, the Bank has greatly facilitated the exportation of Specie.

*Contribution of
money makes
way for
exportation*

If the resources of the Commonwealth, are brought into view, we shall find them amply sufficient to support government, and pay the interest and principal of our public debt. To tax in certain quantities of the natural produce of the country, at first view, appears to be a mode of taxing which must be attended with peculiar advantages, if practicable, but when more closely considered, is found to be performable, practicable and easy. It is well known, that specie is only the representative of other things more bulky, and if we have not silver or gold, government must make use of those articles themselves, which these precious metals are designed to represent. I will suppose, therefore, the whole annual contribution to be 8000 dollars, and that each 20*s*. in the general valuation was to pay 8 dollars: would it be easier for the taxed, in general, to find that sum in specie, or one barrel of beef * which, at any market is worth the 8 dollars? The fact is, that the beef is the produce of the land, and can be had with ease every year: whereas the money is not to be spared, if obtainable. Beef will answer all the purposes of the 8 dollars, as it may with ease, be shipped to foreign parts, and the money imported into the State in lieu of it, which would enrich the community just as much as the beef sold for; the money amongst us would still remain, at least it would not be lessened any by taxes, and an addition would be made to the old capital, of a sum equal to the assessments levied. By such means in a few years, money would become plenty, and the credit

* "I conceive that in Ireland, wherein are about 1,200,000 people, and near 300,000 smokes or hearths, it were more tolerable for the people, and more profitable for the King, that each head paid 2*s*. worth of flax, than that each smoke should pay 2*s*. in silver." Sir W. Petty's Political Arithmetick, chap. 2.

credit of the State be maintained, as shall be shown in another place. If not only beef, but flax-seed, pot and pearl-ashes and other articles, the produce or manufacture of the State, were to be levied on the inhabitants, instead of specie, an anticipation could be made of one year's tax, and foreign coin always lodged in our treasury a year preceeding the delivery of the tax.

When a farmer brings his produce to market, he is obliged to take up with the buyer's offer, and is forced, not unfrequently, to take merchandize in exchange, which is totally insufficient to discharge his taxes. There is no family that does not want some money for some purposes, and the little which the farmer carries home from market, must be applied to other uses, besides paying off the Collector's bills. The consequence is, distraint is made upon his stock or real estate. The effect, though dreadful, yet is the legal tendency of the public requisitions not being discharged, and notwithstanding the lenity of government, (and in the opinion of many it is this very lenity which is the moving cause of all the present distractions amongst the people) has procrastinated the stroke, yet it is no less certain on that account: for, there is no person but must be sensible, that the men, filling the offices of administration (who really are the wheels on which the political machine moves, and who, in the first instance, ought to be paid out of the most regular and established funds in the State) must be maintained; and the creditors, who certainly deserve the next attention, ought also to receive their just dues: but the truth is, that neither are punctually paid, nor are taxes collected. What then can be done, but to attempt such means as have been hinted at, and which in the viith chapter is more particularly

taken up? This is a fact, that the last desperate instrument of collection in the present mode, will become the free voluntary contribution in the one proposed. Where money is not, the value of it cannot be felt. It is a well-known truth, that in the capital of a neighbouring State (and it is supposed to be through the whole State) the purchaser never thinks of asking the vender of any provisions or country made commodities, how much per pound or yard; but, what do you sell for—cotton, tea, sugar, coffee or rum? The quantity being fixed, a barter takes place—both are supplied with what they want, and money never once taken into view. Thus specie is wholly useless, and must have been in certain ages unknown.

It is found to be very difficult for the Collector to persuade a labouring man, against whom he has a tax bill, to resign to the public, all, or the greatest part of the *money* he has been able to collect in the year. When he becomes possessed of a few dollars, he cannot think of parting with them, without he receives something substantial in lieu of them. It is even difficult to persuade the most enlightened and patriotic amongst us, readily to part with their cash in discharge of taxes. All think they have reason to complain, and they being part of the public, judge, that they may keep themselves out of the money a little longer. But let the Collector go to a shop-keeper, and offer to take the amount of his taxes in broad-cloth and gauze, gladly would he discharge them at the first request. Just so would the farmer sooner contribute 220lb. of beef, than pay 8 dollars; or a bushel of flax-seed, than one dollar; or 20 bushels of wood-ashes, than ten shillings. These things being granted, doubtless it will also be conceded, that such a mode will draw specie

specie into the State, by the exportation of the articles received, and consequently enrich it.

Here let it be observed, that taxing in the produce or manufactures of the country, will put a stop to the present iniquitous mode of discount on anticipated paper or facilities issued by the Treasurer for sums due by government to individuals. These have increased to such a degree, as to have formed a very large depreciated currency. As it is proposed that towns shall collect the articles to be taxed, no such partial gatherings and payments will be made, as the taxes in kind will be delivered at the State store or magazines, where they will be ready for exportation.

The present mode of laying taxes, tends to lessen the quantity of specie; for the merchant finding a real currency so scarce and so difficult to be got, holds what he gets, and to support credit abroad (not daring to risque future collections here) sends off what he has on hand; and the apparent, if not real scarcity of cash, has been in some degree caused, by individuals trying to get a sufficiency to discharge the numerous and repeated taxes, which have all been made in money only.

CHAP.

C H A P. IV.

A heavy duty or prohibition proposed, against the importation of such articles; as are, or may be raised and manufactured, in the State.

IN the 2d chapter we endeavour'd to shew what labour is profitable to the State ; in this, it will be attempted to point out those articles which can be, or now are, raised and manufactured, amongst ourselves, which form the beneficial labours ; since, the profits to foreigners, and the price of our own work, are retained within the Commonwealth. Heavy duties on, or a prohibition of, such, as are imported, which we ourselves can raise or manufacture, are proposed.

Where property is so happily divided, into equal, or nearly equal proportions; as it is in this Commonwealth, the general wants of the people must be nearly alike ; that, therefore, in which our agriculture, and manufactures fall short of our consumption, must necessarily be the quantity of our imports. That this quantity has far exceeded, in late years, what has been absolutely necessary to our proper subsistence or convenience, is a melancholy truth. That, this extra-exportation, has made us look about us, and ought to be, the fortunate means of driving us to manufactures and agriculture, is equally certain.

The principal articles, which the people in this State want; are, cloathing for men and women. This has already been shown to be within ourselves ; and as we can raise wool, flax and leather, sufficient for our outward cloathing, our shirting and other
linnen

linnen wear, and for boots and shoes, so we have most certainly the means of making hats. All articles therefore, of those kinds, which the merchant imports, and which may militate in the smallest degree against raising the materials, and manufacturing the same, for the daily use of the people, ought to be prohibited, or at least a fifty per cent. impost levied on them ; and such are conceived to be,

All sorts of woollens under 5*s*. sterling per yard.

All hose made of wool, under 2*s* 6*d* a pair.

All linnen cloth under 2*s*. a yard.

All boots and shoes, and other articles, made of leather, as saddles and portmanteaus. And

Hats of every price and description.

There are articles which we do not wear, that are equally necessary to our comfort, as cloathing ; and these are axes, hoes, spades, and all kinds of farming utensils ; hinges, bolts, nails, and almost every sort of iron work, used about houses ; common and ornamented hand-irons, shovels and tongs, chimney-hooks ; potts, kettles, and other cast ironware ; brass candlesticks and every sort of brazier's ware ; common earthen ware, and pewterer's manufactures ; joiners and cabinet-makers wares ; tallow and other candles ; cordage, fishing ropes and lines ; ship iron ; as bolts, spikes, rudder-irons, &c. white and coloured threads ; yarns of hemp, and loaf-sugar, may be had in this State ; and if the importation of them were prohibited, no doubt they would be furnished here, very soon, as cheap as they could be from Europe ; as the increased demand for these articles, would oblige the manufacturer to employ European artists, whose wages being comparatively small, would, together with the augmentation of

sale

sale which must take place, enable him shortly, to sell them as low as they could be imported.

Loaf-sugar is an article, of very great importance to the Commonwealth, and which formerly made a capital article of manufacture. The high duty now upon it, may be supposed sufficient to prohibit it's importation : but true it is, either from smuggling, or the large debentures allowed by government, the British made loaf-sugar is to be bought here as cheap, if not cheaper, than that of our own manufacture. To prevent effectually any such being imported, or rather materially to encourage the manufacturing of it, amongst ourselves, a drawback or debenture on the exportation of the loaf, equal to the impost and excise on the brown-sugar of which it was made, ought to be allowed ; by which we might become the suppliers of the sister States, and retain the profit of manufacturing it amongst ourselves.

Window-glass might have been mentioned, which, from proofs had, can be manufactured, to a very great perfection in the State, and (with proper encouragement) in such a measure as will be sufficient to supply the whole of New-England, if not of the United States. The specimens referred to, are those lately exhibited by Mr. Robert Hewes, in Boston.

It may be urged by some, that this State is too young in manufactures, to prohibit so many necessities being imported. To this it might be answered, that no one article mentioned, would form a new manufactory, as branches in each, are now, or have been formerly successfully carried on ; and they would be much more extensive, were the necessary encouragement given to our own labour.

C H A P. V.

Bounties and rewards proposed on several articles, which are, or may be raised and manufactured, in the Commonwealth. Encouragement to new settlers; to artists; to poor labouring strangers, and to the owners of such vessels as bring these into the State.

TH E wealth of any country, consists, in its being able to produce every article of necessary consumption, and in its having an excess to export. Few are blessed with climate and advantages to afford these: those therefore, that are the best adapted to these purposes, are the most favoured, and best calculated to support a large people.

A State, like Massachusetts, abounding in fertile plains, calculated by nature, for the culture of hemp and flax, above half of its surface pasture land, suitable for the raising of horned cattle and sheep—a great part mountainous, and hilly, well fitted for the grape-vine: the whole secured by an extensive sea-coast, sheltered by rocks, and those rocks covered with sea-weed fit for kelp,—surely has advantages, which if improved, would make her the first State in the Union. Even our wildest rocky land, yeilds something profitable, namely, the Barilla, or sweet fern, which, though a weed little esteemed amongst us, would, if collected and properly cured, be very valuable.

In order to give a spring to agriculture, it is necessary, that the government, or some society purposely established, should recompense the most industrious, adventurous and patriotic in that art. Bounties and rewards have been given in Great-

Britain,

Britain, for the encouragement of every branch of agriculture, and patents are daily granted by the King, for the most trivial discovery in the mechanic arts. These liberalities, and exclusive privileges, have advanced that nation, to that immense height to which she has arrived ; and we, from policy and good example, ought to follow her.

When bounties have been proposed by the Legislature, to be given to those who should be found to have raised the largest quantities of wheat, hemp, and other natural commodities, and to such as should have manufactured salt, &c. that pertinacious, ever intruding objection, has occurred, that there was no money to pay them ; and as granting bounties, without being able to discharge the same, rather tend to discourage than to promote the end intended, a delay or denial has ever happened, excepting in the case of the whale-oil bounty, and in the clock-jack manufactory ; and it is certain, that the treasurer's certificates, which have been given for the oil bounty, have in common with all his other securities, depreciated, from a defect in punctuality and want of confidence in the government, to which he is an incessantly faithful officer.

As a remedy against the unwillingness to grant, and the want of ability in the Legislature to pay, such bounties, it is proposed, in imitation of the society for promoting agriculture, &c. in Great-Britain, that a similar society be established in this Commonwealth, which shall consist of members, possessed of landed property, and of others, engaged in branches of useful labour, but whose propensities are, to promote every branch of beneficial manufacture and husbandry ; which, may be divided into county societies ; these to have liberty of sending one or more delegates to a general convention,

all

of all the societies, who should communicate annually the discoveries and improvements made by each in the great art of husbandry and agriculture. Their approved experiments and knowledge, may be published once a year for the immediate benefit of the members, and the general good of the community, Whoever should become a member of the society, should be bound to pay the small sum of one quarter of a dollar at each meeting, which should be once in three months; and this sum, though small, yet would be found to be infinitely more beneficial and effectual, than the mode adopted by the Committee for encouraging agriculture, which is now operating under that of the American Academy of Arts and Sciences, and is attempting to supply the want of such a society as that proposed; but the little progress they have made in collecting subscriptions the last year, (the whole not amounting to 300 dollars) must prove the inefficacy of the plan. The proposed quarter of a dollar, every three months, it is supposed, would raise ten thousand dollars yearly. The ground of which supposition, is, that in the Commonwealth, there were upwards of 60,000 families, a sixth part of whom, on a very moderate estimate, would become members of a society for promoting agriculture; a much greater number being freeholders, whose farms separately are worth 1000 dollars or upwards, and whose interest, and the interest of every member of the community it is, to see such a society flourish and encrease. The sum of ten thousand dollars, paid yearly in rewards and bounties to those who should be found most deserving of them, would give such a spring to ambition for rivalry, as would introduce in a short time, the most ample supplies of hemp, and of every other article to which our soil and climate are
N
congenial,

congenial ; which, when once introduced into the common mode of agriculture, would be found so profitable, that without any of the societies large-
 ses, they would naturally be attended to, and be pursued afterwards.

This new society is proposed, from a sentiment generally entertained, that the plan of a Committee under the Academy, will not finally succeed ; for if, as has been the case, men of the greatest fortunes, abilities and influence, have been engaged in court-
 ing subscriptions during the year past, and have not collected 300 dollars, surely no person can pos-
 sess the thought, that any other set of men will suc-
 ceed better hereafter.

It is not improbable, that the true cause of their failing of success, may be this, the people are impress-
 ed with an idea, that the Academy cannot give that attention to agriculture, which the nature of it re-
 quires, since their views (as an Academy of Arts and Sciences) comprehend universal investigation. Agriculture, in the minds of many persons, will of
 itself produce business enough to occupy the time and attention of a society : it is our greatest depen-
 dence, and if properly pursued, must be a fruitful source of good to us. And without meaning the
 smallest disrespect to the Academy, it may reason-
 ably be supposed, that most of its members must (indeed many of them have expressed it) judge, that
 to have that for the encouraging of agriculture by
 itself, would be best. Nay, the first report of the
 Committee appointed by the Academy, to consider
 this business, if misinformation has not been given,
 was to that effect. But this is by way of digres-
 sion.

There are a number of articles, to the cultiva-
 tion and production of which, this country is by na-
 ture

ture adapted, and with respect to which we are greatly deficient, say, hemp, flax, the grape-vine, wheat, rye and cyder ; and the manufacture of pot and pearl-ashes, kelp, barilla, or barrilla, iron-work, salt and duck ; and the raising of sheep.

For hemp, and duck, large quantities of specie are exported annually, whilst we are taught by experience, that hemp can be raised here with as much facility as on the cold plains of the Russian Empire, and to much greater benefit, than any other article in the farming branch.

A calculation in two lines, of the value of the produce of an acre of hemp and an acre of Indian-corn (the raising of which articles, are the most profitable of any of our present labours in agriculture) will most strikingly demonstrate the error in which we have so long dwelt ; and here let it be observed, that the labour necessary to be bestowed on each, is very nearly equal ; with this difference, that what little hemp may require more than corn, is over-balanced, by its being performed in winter, when but little other business can be done, and on that account alone, ought to be preferred to corn ; it being better that a people should work for little, than be idle and earn nothing.

An acre of corn, in the best prepared ground, and in the most favourable soil, is thought to yield a very great produce, when 40 bushels are obtained in a crop, which at $3\frac{3}{4}$ per bushel, is £6. 13s. 4d.

An acre of hemp, in very ordinary ground, taking the disadvantage of our unacquaintedness with its cultivation, will yield 8cwt. which would for years back, have fetched 6 dollars, is £. 14 8s.

Here *note*, that the corn has been calculated much above the average price, and the hemp much below

the

the accustomed rates ; and yet there is a difference of more than two to one, in favour of hemp.

In our long winters, duck could be manufactured by any person. The old and the blind might, for ought that is wanted, as to the exercise of strength or sight, spin the threads ; being coarse, it requires but little art or care to form it, and of all ages, spinners might be employed in their leisure hours, or in their full employ, in making it either for sail, or other finer hemp cloth. The weaving of it is easily effected, as the web is very narrow ; and no bleaching required.

Flax is natural to our soil, and has been raised to the greatest profit. To mention the method of curing, and value, when dressed, of this necessary article, is needless, as it is to be hoped every good husbandman raises some yearly, and employs himself, his men and lads, in breaking and cleaning, and occupies his wife, daughters and girls, in spinning and making it into cloth.

It is much to be wished, that a flax-mill was erected, in order to do, with the attendance of one or two men, what possibly 40 or 50 hands could not effect in the same space of time. In Europe, there are mills for breaking, hackling and cleaning flax, which might be made here, to go by wind or water, at a trifling expence.

The grape from experience, may be cultivated to very great advantage, from which, all our common wine might be expressed and prepared, to the saving of a very large sum that is annually given to foreigners, for that article. The grape is peculiarly adapted to this Commonwealth, as it thrives best in a hilly, hard, cold, chalky soil ; much of which is to be found in every direction thro' the State : to have a southern aspect is best. A fine large, strong, sweet
water

water vine, has been known to be killed by laying horse-dung round the roots ; whilst chalk or sand, or lime, gravel and mouldered bricks taken from old buildings, have made another thrive and flourish. The inhospitable mountains of Switzerland, one would think, were not more friendly to nourishing the grape, than our more southern hills, and yet there every spot between the rocks, where apparently there is not soil to support any vegetation, is planted, and the most luxuriant vines, bending to their roots by the weight of the grapes they bear, are cultivated. In three years after the cuttings are set, grapes might be gathered in considerable quantities : and as every year the vine must be pruned, large numbers of setts are lopped off, which, if preserved, would be sufficient to supply the demand for them, even were this branch of agriculture generally to take. Indeed any person, who has grape-vines in full growth at this moment, could, from their trimmings every spring, supply thousands of layers to new-planters. And here let it be observed, that in case any should neglect to prune his grape-vines, till the sap has begun to rise, or vegetation to operate, and he then does it, (and without they are trimmed every year no fruit can be expected) every branch so cut, will bleed, and if not stopped, will destroy the vine ; to prevent which, I would recommend brick dust * to be applied to the wounds until the bleeding ceases. To avoid any thing of the kind happening, it is best, in this state, to finish trimming the vines, by the 1st of March ; it is usually left till the 10th or 12th : but in this as in all other prunings, it may be best done, when most at leisure during the winter ; for no vine, or tree, will receive damage by being pruned, when the sap is not

* The compleat Gardner,—article *grapes*.

not rising, or not upon the rise. Three joints of the last year's growth, ought to be left on every healthy branch, and the dead, or withered branches cut off.

Wheat and rye, are well known in some counties, to be almost the only productions of the farmer's labour, and may by proper encouragement be increased to such a quantity, as amply to supply the other parts of the Commonwealth, in which those articles, so necessary to furnish bread to the inhabitants, are not commonly raised. And whilst it would be a saving of great sums that are paid to our neighbours for flour, it would also secure us, in case of invasion by sea, from the want of the staff of life.

Cyder might, by a little, a very little attention, be increased to any quantity. Apple trees thrive on any soil, grow in any situation (but it is at first setting out, as easy to give them a good one, as a bad one) and may be cultivated with so little trouble, as is hardly worth naming. The West-Indies and the more southern States, which are too warm to produce apples in perfection, or great quantity, might in a few years be furnished with a sufficiency for their whole consumption, and that of the best kinds. This is proved by those who give themselves a little trouble in the choice of their fruit, and in excluding in the making of their cyder, all that are rotten or fatid,—in drawing it frequently from off the lees, and then in fineing it.—Such as thus do, have that which is superior, both in flavour and sweetness, to the best Herefordshire cyder, which sells in London currently, at five pounds a pipe; nay, there are some of my neighbours, who have lately sold cyder of three years old, at eight dollars per barrel, and this might, as has been hinted, be the case with every farmer, were he only to

to take a little pains. But luxury and ease, being every man's pursuit, and the necessities and comforts of life, being so easily had as they are in this State, and which are possessed by almost every man, new methods, if they occasion additional trouble or attention, will ever be rejected, until the people are taught to value the produce of their labour higher, by having more pressing and unavoidable calls upon them for it.

The raising of sheep should be an important object with the farmer. They are the most profitable part of his stock. A good store sheep will pay its cost in the first fleecing; so that the lamb, and all the after advantages, are real gain. Besides, their summer maintenance, may be in fields, which, after having been shorn bare by horned cattle, still afford sufficient sustenance for them. An excess of wool, more than is wanted for home use, would soon appear at market, were every farmer to attend to the breeding of sheep; and it is astonishing, that so provident a set of men as the farmers, who in most countries are the most industrious in the community, should have neglected this so long. If many have not fields, whereon to support large flocks, yet every one can keep a few followers with his cows, and breed them up in his yard, which would probably be more than sufficient to supply wool for his family consumption.

Pot and pearl-ashes, are articles which once formed a very large export from this State, and might again, were the people to apply themselves to saving the ashes made in their houses, and to preserving such as might be gathered from the wood burned in the forests, and newly cleared lands. If a new settler would be at the pains to collect the ashes, in order to save the trouble of transporting them to the
works,

works, he might set leeches where the ashes lye, and carry the lees to the kettles. This attended to, would pay for a considerable part of the labour in clearing the land, and particularly so in the inland country, where most of the trees are burned, for want of a handy market for the timber and fire-wood.

Kelp is what this State may be much benefited by, and is what no individual has ever taken the advantage of. The extensive sea-coast, and the numerous rocks and islands upon it, are covered with rock-weed, which by calcination is brought to be kelp,* the salts of which, are more valuable than those of pot, and are of as high a rate, as that of pearl-ashes, in their most perfect state; and this is exhaustless, as the weed pulled this year, does not lessen the quantity the next.

Barillha† is made from a weed, commonly called sweet-fern, and is so generally produced in the Commonwealth, that it is believed, there is not a proprietor of land, who does not own some of it.—

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* Kelp is made of the different sorts of sea-weeds thrown upon the shore, or gathered upon the rocks, which must be dried a little in the sun, and afterwards burnt in a kiln, built of stones found on the shore in a cylindrical form, and about two feet or less in diameter. In this is burnt a small parcel of the herb, and before it is reduced to ashes, more is thrown on till the kiln is full, or the materials are expended. This reduces the ashes to a hard and solid cake, by the heat of the kiln and quantity of salt in the herb. *Tucker*, on commerce.—Thus the kelp is reduced to a kind of pot-ash, which is used for making allum, common glass-bottles and hard-soap.

† Barillha. When this plant is grown to its pitch, it is cut down, and let dry; afterwards it is burnt and calcined in pits, like lime kilns, dug in the ground for that purpose, which are close covered up with earth, so that no air may come at the fire. The matter by this means is not reduced into ashes only, but is made into a very hard stone, like rock-salt, which is forced to be broken with hammers to get it out. *Chambers*, on glass and soap manufactory.

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This pulled when ripe, and laid in the sun till completely dried, may be burned to ashes, and salts may be made from it, in the same manner as pot-ash salts is made from wood ashes; and being in great estimation for making mirror or looking-glass stones, may become a very valuable commodity, hitherto unknown to this country.

Iron articles and implements, as, nails, nail-rods, spades, axes, scythes, and most kind of edged tools that are needed in this country, are manufactured in great perfection in the State, and found to be of a better quality and more durable, than those imported. Many more could be made, and almost all kinds of rough iron ware, as hinges, latches, &c. was the importation of such prohibited, and this is strongly recommended, because the rough material is within ourselves; which, as all wise governments do, we should retain and manufacture, at least in such quantities, as to supply the inhabitants within the Commonwealth.

Great-Britain, a few centuries ago, used to export most of her wool to Germany, to have it wrought into different kinds of cloth. Finding herself drained of cash to pay for the wool, when so manufactured, and to put an end to so ruinous a trade, she prohibited the exportation of wool, and continued the old, or granted new, encouragement for the raising that staple, which created and now supports the principal part of her profitable trade, it consequentially brought into England those very men, who, before such restrictions, were maintained by the woollen manufactories in their own nation. The nice relation there is between political, as well as natural causes and their effects, and that, that country cannot long be independent on another, which supplies her with the necessaries of life; especially when those necessaries are grounded upon an article

ticle furnished primarily by the one so supplied, is sufficiently proved in the instance of Germany, which before the prohibitory exportation mentioned, supplied England with woollen cloathing, but now imports from Great-Britain those very articles, which she so lately supplied her with.

Salt,—by which is meant, that prepared by fire, and that made in bays, might be manufactured in such quantities, as fully to answer the demand of all the people in the Commonwealth, if not in the neighboring States, who have but little sea coast, and consequently small advantages for making salt. Every one may remember, that during the late war, foreign made salt rose to the enormous price of four and five dollars a bushel, which might have been furnished by ourselves at one and four pence or one and six pence. The uncultivated lands, round the salt water rivers, and on the sea shore, afford much wood not fit for market, and even that which is suitable, yields abundance of brush, or limbs, not proper for sale, or for any other purpose, than to burn on the spot. Such would answer very well to boil sea water into confirmed salt. The expence of clearing the land, where marine water may be easily had, as well as the first purchase of the land, might be paid for, by the brush and small wood being applied in this manner. The salt-pans might be removed from place to place on the shore, where fewel is handiest, and the salt be manufactured under a light moveable covering or shed. Hence the country would be furnished with one of the most necessary articles in life, and the danger of a scarcity of it, in time of war, be provided against. Besides, a large source of opulence would be thus opened to all those who have, or may purchase, in the eastern territory of this Commonwealth.

Bay

Bay salt* (as is evident from actual experiments) might also be made in very large proportions; and if the making thereof was duly encouraged, in such quantities as would be sufficient to supply our fisheries.

Having enumerated a few of those articles, which, by a little attention of individuals, and by proper encouragement from the Legislature, might be cultivated and manufactured within ourselves; it is earnestly recommended, in the first place, to all the citizens in the Commonwealth, who follow the noble and healthy business of husbandry, the beginning with small experiments, for fear of meeting with discouragement by failing in the first attempt; and the endeavoring to raise such of those articles mentioned, as are mostly within their power, and to which their soil and situation are best adapted. They all in common may raise flax, hemp, the grape and apple orchards.

The wisdom of the Legislature will dictate what encouragement ought to be given to the above-mentioned labors and manufactures, both as to mode and degree. Tho' it cannot but be hoped and ardently wished, that they may grant a charter, or act of incorporation, to a number of persons who shall form a society for the promoting of agriculture and the manufactures.

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* The common method of making bay salt, is, by extracting the salt from sea water during the hottest months of the year, by receiving the salt water into ponds, and suffering its aqueous parts thence to exhale by the heat of the sun and the operation of the air and winds. (*Tucker on salt.*) Several ponds of different depths might be made, into the deepest of which the sea water may be drawn, and when it has evaporated in that for some time, it may be drawn into the next, and so continued till it forms crystals or grains like the French salt; or after being made into a strong brine by this process, it may very easily be granulated by boiling. Care must be taken to prevent rain from falling into the ponds.

factures. This would, undoubtedly, in a considerable degree, remove those obstacles in the way of encouraging them, which arise from the poverty of the State Treasury ; as voluntary contributions might be obtained, for this purpose : those collected in small sums from the pockets of many, might be amply sufficient to reward by adequate bounties, the industry and adventure of those, who should be found to have raised the largest quantity of hemp, flax, &c. or, who should have for sale the largest quantity of sheeps wool, shorn from sheep of their own raising ; or, who should produce the first two or more pieces of duck of their own manufacturing ; or, who should produce the first barrel or largest quantity of wine, expressed from grapes of their own raising ; or, who should produce proper certificates of the largest quantities of wheat or rye raised on one or more acres of ground ; or, who should produce like testimonies of the largest quantity of cyder made from trees planted on a certain quantity of ground and of a certain age ; or, who should manufacture in one year from an equal number of kettles the largest quantity of pot-ash ; or, who should manufacture the first ton of kelp ; or, the first ton of barilla, or their salts.

An act ought to be passed, prohibiting the importation of, or laying a duty on fine salt imported, to be applied as a bounty on that which should be manufactured in the Commonwealth ; as well as on nails, farming tools and other coarse iron work imported.

In order effectually to encourage the raising of sheep, it would be well for our Legislature to interdict for some years, the killing of ewe lambs, and ewes under a certain age ; and to exclude from taxation, the value and all the profits arising from the breeding of sheep, and the cultivation of hemp, flax, and the wine grape,

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as well as from the manufacturing of duck, kelp and barillha.

A reward of some other kind than a pecuniary one, might operate with many, more powerfully than money, and at the same time cost the State nothing; for instance, as in China, which is the only government on earth as yet known, where merit is the criterion of office, and where agriculture is held as the most honorable employment, and the true riches of the country, where the emperor, in order to set an example and to shew how much the cultivation of the soil is esteemed by him, thinks it no derogation of royalty to hold the plough before his people, which he does on a day set apart for the sole purpose of celebrating the memory of him who first tilled the land;—in this country, certain titles and offices of honor, might be conferred on those who should be found most industrious in promoting agriculture and the manufactures; it would likewise tend greatly to give a taste for farming, were our governors and officers of State, to set an example, as the Chinese Sovereign does—whose pattern makes the plough the most honorable profession.

Every wise government has encouraged mechanics, laborers and new settlers, to emigrate into it: it is particularly the interest of a young country like America, so to do. Whether the policy which this Commonwealth, since it has been an independent State, and when it was a Province of Great-Britain, has adopted, of discouraging the importation of servants into it, is wise or not, I shall not take upon me to say; but thus much may be ventured to be advanced, that Pennsylvania, which was settled a long time after the Massachusetts, has increased in agriculture and in numbers, which are the most durable riches, in a much greater

greater ratio, than we have ; and this is conceived to arise from the great encouragement given to settlers from every country. Since the late peace, she has received above 20,000 good subjects from Germany, Ireland and Scotland, and this State possibly not 100. The Pennsylvania laws very wisely excuse for a number of years (and it would surely be sound policy in this State to establish a similar exemption) all new settlers from public contributions ; thus giving them time to get so fixed, as from their labor in clearing and cultivating the ground, to be able to pay taxes without feeling them. The farmer in that State, can much better afford to pay assessments, and can carry his produce much cheaper to market, than those in this State can, from the single circumstance, of his being able to hire foreigners, who have emigrated to that State, at a quarter part of what we can hire equal help in this, and were we to adopt similar measures doubtless similar effects would be produced, and thus the weighty and numerous complaints of inability to discharge public and necessary calls for money, would be removed, and the greatest security and riches insured to the Commonwealth, by an increase of useful, honest, laborious citizens. It was astonishing to see, some years ago, a motion tending to so happy a consequence, rejected in the lower house, the wretched narrow policy that governed the decision of that question, if persisted in, will keep the Commonwealth in constant poverty, and must eventually force them to be slaves, or rebels. On sober reflection, it cannot be a matter of doubt with any member of the Legislature, whether, it is most for the interest of the people to pay five, or ten guineas for three years help, or sixty or seventy dollars for one year, and thus widely different is the farmer's help in Pennsylvania

Pennsylvania, from that of Massachusetts. Hence it comes to pass, that that State is able to maintain her public payments and credit. Every one therefore, must declare an earnest and unceasing desire, that our Legislature may repeal all laws restricting the emigration of foreigners into the Commonwealth, and make a new one, excusing for a certain number of years, all industrious laborers and servants, or artists and mechanics, who may come and settle amongst us, from paying any kind of tax whatever.

Further, as an encouragement to the owners of ships, it is proposed, that every one who may bring any such persons into the State, shall have, for each one so brought in, two tons of the vessel's burthen excused from the tonnage duty, laid by a late act of the general assembly.

Domestic servants and laborers are so much wanted, that almost any number of such would meet with ready employment; and if the restrictions were taken off, and the proposed encouragement allowed, many loads of such passengers, would doubtless come here instead of going to those parts, where the climate is more unhealthy, and the purchasers of indentures fewer. And as so great a saving in point of interest, would be made with respect to the farmer and every housekeeper, by their being able to hire a good laborer for three years, at the same rate they are obliged to hire a lazy impudent one, for one year, it is not doubted, but that a general voice will be heard, in favor of the proposal made; and that the Legislative body will soon open that door, which might give so much relief to the people.

C H A P. VI.

Estimate of the Continental debt, and expences of the federal government: Massachusetts' proportion of these: The private debt of the Commonwealth, and the annual amount of the civil list; our consequent burthens from them. The established revenue of the State computed.

IT will scarcely appear credible, especially to those who are disposed to complain, that the foreign and domestic debt of the Union, is less than a thirty-third part of the principal of the British, or five-sevenths of the produce of her yearly revenue; and at the same time, the numbers in the thirteen States are equal to about one-fourth of those in England, Scotland, and Ireland.

To exhibit in the most striking colors the trifling amount of our public debt, when compared even with private mens fortunes in Europe, it may be remarked, that the interest of the Continental debt, and the expences of maintaining the federal government, do not exceed 20 per cent. the yearly income of one nobleman's* estate in France. The annual interest of the consolidated debt of this State, and the expence of supporting her government, is but between 15 and 16 per cent. and deducting the present established revenue, would be but about 9 per cent. of the rents, &c. of said individual. And whether it is matter of greater sorrow, that one man should possess such boundless riches,

* The Duke de Orleans, whose yearly income, since the late death of his father, is said to amount to 450000l. sterling.

riches, than it is of joy, that the Continental and State debts are so small as they are, or not, shall not here be determined. This, however, is certain, it must be matter of great speculation amongst the crowned heads, the nabobs, and the great villains of the East, to find that three millions of people, healthy, opulent, and possessing more information than possibly the same numbers do in any other part of the world—are quarrelling, grumbling, and rebelling against the government for attempting to pay their proportion of the small sums mentioned, which also comprehend in them, the price of the blessings, which proceed from peace, freedom, and independence.

The Continental debt, allowing 100,000 dollars depreciation on the principal sum in Loan-Office Certificates, borrowed betwixt the 7th September, 1777, and 1st March, 1778, amounted to £.8,201,846 : 6 : 0. 54-90th sterling, as by the following statement, made by Congress in resolve bearing date the 27th September, 1785.

FOREIGN DEBT.

10000000 livres loaned in Holland and guaranteed by France.	
24000000 do public French loan	
— 34000000 livres at 6 livres for one crown	} Dollars
is	
174000 dollars Spanish loan,	174000
5000000 florins first Dutch loan	} 2800000
2000000 do. second Dutch loan at 4 per cent.	
— 7000000 florins, at 50 stivers per dollar, is	} 156816 $\frac{3}{4}$
846810 livres to the Farmers General of France	
at 6 livres for one crown, is	
One year's interest on foreign debt is 440252 $\frac{1}{2}$	} 9427113 $\frac{1}{2}$
$\frac{1}{2}$ ths dollars, not quite 4 $\frac{1}{4}$ per cent an.	

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DOMESTIC

DOMESTIC DEBT.

	Domestic Debt. Dollars	Foreign Debt. Dollars
Liquidated	10517380 $\frac{6}{8}$	9427113 $\frac{1}{2}$
Loan office debt—issued to the 1st. September 1777 equal to specie	3778900	
Issued between 1st. September 1777, and 1st. March 1778 which is subject to liquida- tion by the scale, but the interest is payable on the nominal sum		
Specie value of uncanceled loan office certificates issued after 1st. March 1778	3459200	
Estimated amount of certifi- cates issued and to be issued to the lines of Maryland, Virginia, N. Carolina, S. Carolina and Georgia	5146333 $\frac{3}{8}$	
	4123724	
		27025537 $\frac{1}{8}$

The whole debt of the Union is £10935795:1:4 $\frac{5}{8}$
lawful money, or dollars 36452650 $\frac{3}{8}$

whereas the public debt of Great-Britain, by the last estimates, amounts to the immense sum of two hundred and seventy-two millions of pounds sterling, or 1208888888 8-9 dollars. A sum which, enormous as it appears, is the very circumstance that unites, and will for ever maintain her on an equality with her enemies. The late war enriched her 132 millions of pounds, by increasing her national debt in that sum. Individuals hold it, and these form a band of the most faithful friends England has; for the whole power and strength, that such property necessarily gives them, is ever

ever ready to be contributed for the public service*.

Much reason have these States to rejoice in their late separation from Great-Britain : for as numbers give the first idea of equal taxation, it is not doubted her intentions were, to saddle America finally with such a proportion of that monstrous debt, as three millions of people bear to eleven and a half, which would have been upwards of seventy millions of pounds sterling ; and as most of the creditors reside in England, the interest of that would have been drawn from the colonies and expended in Europe, in supporting men hired for the purpose of dragooing us into a payment of it. Happy country ! To escape an impending evil is justly esteemed fortunate : but to have the pointed lightning turned from your devoted heads, and hurled with redoubled fury on those of your enemies ; and besides, to obtain new and unequalled blessings and advantages, is a lot peculiar to you, ye highly favored and heaven-protected Americans !

The annual interest of the foreign and domestic debt of the United States, as reported to Congress is

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* Instances of this are constantly exhibited when ever a war, or other casualty demands a speedy supply of cash. The moment it is known that a loan is about to be made, millions are tendered, where only thousands are wanted ; and this in the main is caused by that strict regard which has ever been paid to preserving the public faith and credit, in discharging the interest the very moment it became due. Money being the sinews of war and the arm of defence, a nation, possessing such confidence, may do any thing, except disannulling the decrees of the Deity. A paragraph in a late news-paper, furnished the following calculations on the bulk and weight of the British debt, viz. that "were it to be laid down in guineas in a line, it would extend upwards of 4300 miles, in length ; were it to be paid in shillings, it would extend three times and an half round the globe ; and if paid in solid silver, would require 60400 horses to draw it, at the rate of 1500 weight to each horse."

2103771. 68-90ths dollars, to which add the current expences of the year, as estimated for 1785 ; say,

For the civil department	122331	}	404555 $\frac{32}{100}$
Military department	187224 $\frac{32}{100}$		
Purchase of Indian rights of soil and the incidental expences	5000		
Contingences, the expences under which head, are on the 1st January annually to be transmitted by the Board of Treasury to the Legislature of each State	90000		

In all—2508327 $\frac{10}{100}$ dollars

which sum includes in it, the whole yearly demands of the union against the States.

Massachusetts pays of the federal contributions, agreeably to the rule now followed, 448854 in 3000000 near to 6 : 41-60ths, which makes her proportion of the above sum 361348 dollars, or a little more than £.108000 lawful money, which, if divided amongst the rateable polls in the Commonwealth, who are supposed to be 96000, would leave for each not quite three-fourths of one penny a day, or but a fraction more than one copper. And will any one say such an assessment might not easily be paid by the poorest amongst us, not even excusing the beggar, whose importunities with the credulous and humane, yield him daily subsistence and some spare pence ? But when it is considered that the estates pay twice as much as the polls, or rather that the polls pay one third, and the estates two thirds, the burthen would become still lighter, and each poll would have to pay but about one penny half-penny a week. And if it is further considered, the part which this State will draw of the Continental impost, when it shall operate, and which, as has been reckoned by Congress, would yield 915956 dollars a year, another deduction

deduction will arise in favor of each poll of upwards of seven farthings a week, which would more than discharge the capitation tax, or lower as much, that on the estates. Massachusetts proportion of the produce of the impost, allowing it to nett no more than as stated below, would be 132298 36-90ths dollars.

	Dollars	Dollars
5 per cent ad valorem on 3500000l. sterl. or 15555554 is	777773	
$\frac{1}{100}$ per gallon on 2000000 gallons of rum & other spirits	66666	$\frac{60}{100}$
$\frac{1}{100}$ per gallon on 100000 gallons of Madeira wine	13333	$\frac{30}{100}$
$\frac{1}{100}$ per gallon on 600000 gallons of other wine	40000	
$\frac{1}{100}$ per lb. on 300000lb. bohea tea	20000	
$\frac{1}{100}$ per lb. on 25000lb. other teas	6666	
$\frac{1}{100}$ per Cwt. on 75000 Cwt. sugar (including loaf)	46666	
$\frac{1}{100}$ per lb. on 200000 lb. coffee and cocoa	2222	
$\frac{1}{100}$ per gallon on 2000000 gallons molasses	22223	

	995550
Deduct for collecting about 8 per cent	79594

Nett revenue upon this estimate	915916
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The Consolidated debt of the Commonwealth, unprovided for by actual tax levied, amounted on the 2d of June last, to £.1394808 14/10 as under,

By consolidated notes, payable in 1785	£.107595	17	11 $\frac{1}{2}$
Do in 1786	345418	19	8 $\frac{1}{2}$
Do in 1787	358551	15	8 $\frac{1}{2}$
Do in 1788	345418	19	8 $\frac{1}{2}$
Do in 1789	237823	1	9

£.1394808 14 10

Exclusive of £.10114 4/4 balance unprovided for by taxes levied on what is called army notes. This sum shall not be reckoned as a debt to be provided for, or as due by government, as it is presumed the produce of the sale of eastern lands already exceeds it.

The annual interest on which sum now certified to the different creditors by what is termed consolidated notes under the Treasurer's hand, at 6 per cent. is

£.83688 10 6

To

To comprehend at one view, the whole that is required to maintain the government and pay the interest of the State debt, there is to be added to the interest, the civil list as reported to the Legislature in June last.

Interest £. 83688 10 6

Delegates to Congress, suppo- sing 4 constantly there	£. 1971	
Governor's salary	1100	
Judges of the Supreme Judicial Court, 5 in number	1770	
Secretary and his office, 4 clerks	688	4
Treasurer and his office, 6 clerks	1006	16
Commissary-General and clerk	243	18
Grants to Professors of Harvard University	500	
Clerks to Senate and House	240	
Messenger to Governor and Council and to General Court	220	17
Garrison of the Castle	2080	
Pay of the General Court	10203	8
Amount for printing	600	
Committee for methodizing ac- counts and a clerk	469	10
Amount of wood, candles, sta- tionary, &c. for one year	120	
For committee selling eastern lands, laying out, surveying, &c. for one year	924	10
Amount of Civil List for 1785		22138 3
Total for interest of debt and support of Government		£. 105826 13 6

To discharge part of which, there are certain estab-
lished revenues, and which for the year preceding the
1st June last, yielded as follows, viz.

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Nett produce of the impost and excise duties, including in this denomination, the duty on advertisements, the duty on writs, &c. and on the admission of attornies and barristers, and every other impost which is collected, or reported, by the Impost and Excise Masters

£.50237 11 6½

Produce of the public vendue tax

395 6

There was paid into the Treasury £.1271 16 4 by the different naval-officers in the Commonwealth, which included in it such part of their collections as belonged to the State, arising from ships' registers, light-house money, $\frac{7}{8}$ of the naval-officer of Boston's fees*, $\frac{7}{8}$ per ton duty on foreign shipping, duty on rough materials exported in foreign bottoms, &c. But which shall not be reckoned as any saving, since the expence of maintaining the light-houses, and the keepers of those houses, nearly, if not wholly, absorb the revenue mentioned; but which ought to be made profitable to the public. Wanted, after deducting these established revenues, to make good the necessary calls on government, which must be levied on the polls and estates, until some better mode or new subjects of taxation shall be devised and adopted, or until more money shall be raised from the impost and excise duties, by a stricter mode of collection, WHICH MAY BE JUSTLY SUPPOSED WOULD BE EQUAL TO

55194 5½

£.105826 13 6

To advert to what has just been mentioned with regard to the Continental contributions, let this £.55194 0/5 1-2 be assessed on the polls in the Commonwealth, and

* Here let it be observed, that the sum paid into the Treasury by the naval-officer for the port of Boston for one year's $\frac{7}{8}$ fees of his office, amounted only to £.210 13 1; so that the $\frac{7}{8}$ which remained as the reward of his services, and that of an assistant, who was also to be paid out of it, was but £.150 9 5—a sum wholly inadequate to such purposes—a sum much too little when compared with salaries of other officers in government, whose duties are not more arduous than his—a sum derogatory to the dignity and generosity of the Commonwealth.

and it would leave four coppers, or about 2d 1-2 lawful money a week for each head to pay, and which would exonerate the State in an honorable payment of the interest of the debt, the salaries of officers, and disbursements necessary to support government. Or, if each poll was to make a reserve of the money paid for one glass of wine, or two glasses of rum or brandy in a week, he would find wherewith to discharge all that he owes government, unless the principal should be called for. Or if he was to give to the public one fortieth* of his time, or two and a half per cent. on the value or produce of his labor, that would be found sufficient to discharge his proportion of the interest of the federal and State debt, and of supporting both governments.

In this view of the subject (and the most disaffected cannot prove that a true representation of our burthens has not been given) is it possible that there should be any among us who are unwilling to submit to so light a tax? Can there be one so insensible of the benefits

* It is generally estimated that 400000 persons inhabit this Commonwealth, whose yearly expence in a mean proportion between the rich and the poor, is supposed to be 77 dollars, or in all 30800000 dollars. Now, Massachusetts proportion of the Continental burthens, for supporting her own government, and paying the interest of her private debt, as before stated, was made to amount to 714103 $\frac{5}{8}$ dollars annually, which is 55896 $\frac{3}{8}$ dollars less than 2 $\frac{1}{2}$ per cent. on the expences of living, which is reckoned to be the produce of the labor in the State, as $\frac{1}{20}$ th part of it will yield 770000 dollars. Sir William Petty reckoned the average produce of labor in England to be 7l. per ann. but were he to make the same estimate in this day, he would at least multiply it three and half times that sum, since the increase of silver and gold, and consequently the increase of the price of the necessaries of life and of labor since his day, bears that proportion: but as living is much cheaper in Massachusetts than in England, it is believed not to be far from the truth, the stating the average price of each person's living, or amount of his labor, at 23l. 2s. lawful money.

he has received by the late revolution, as to think this too great a price to be paid for his freedom and independence? certainly such an one is not to be found. Why then such complaints? whence such disquietudes as are apparent, under such hopeful circumstances and indulgent governments? There is no source from whence they can spring, but a love of ease, idleness, luxury, and dissipation, unknown to a virtuous republic, and perfectly unsuitable thereto,—or the lenity of our laws, which, having suffered several years taxes to run in arrear, and the public exigences calling for a collection of them, have made the indolent, turbulent and avaricious, to cry out, that the burthens of the people are intolerable: Let not such deceive themselves: If they persevere in their present course of conduct, perhaps a change in things may be brought about; but as one cannot be effected for the better, the alternative must, of consequence, be for the worse.

H C H A P.

New funds of revenue proposed, little burthensome to the people, and amply sufficient to discharge in a few years, the principal and interest of the Continental and State debt.

WHEN we cast an eye over the European nations; consider the immense load of taxes under which their inhabitants exist, and most of them without any manifest uneasiness or discontent, altho' the greatest part of the produce of those taxes, are applied to the most oppressive purposes—and compare the same with the small burthens which we feel, and which were mentioned in the last chapter, it is presumed, we shall be ashamed, and consider ourselves as basely ungrateful, in resisting a government, so mild as ours is; and in refusing to pay requisitions, so trifling as the demands made upon us are.

It is said that a Dutchman cannot eat a herring, without paying upwards of twenty different duties or taxes upon it; and so it is with the beer of England which is excised three pence, in four pence of its value. We know that in Great-Britain, every thing is taxed, but *faculty* and *personal estate*. These alone, were left to the impartial tax-masters of Massachusetts, and to her nearest sister States of New-England—a mode of taxation more unequal and tyrannical, than any known in Europe.—In France the most common necessities of life, are excessively dutied—e. g. salt, which is made upon her own shores, pays a duty called the gabels, of 43 livres*, upwards of seven crowns

* See Mr. Neckar's treatise on the administration of the finances of France, vol. 1. page 232.

Great Duties

crowns per Cwt.—(scarcely two bushels) which must be a grievance and hardship, as the rich and poor are equally liable to pay, and are equally in want of this absolutely necessary article; besides, it may be bought in all their ports for a livre per bushel.—Some provinces pay the little gabel of 25 livres, others the great gabel of 62 livres, so that they average the price mentioned; and such as are excused from paying any of the gabels, are yet dutied in other respects, so as to put them on a level with their neighbors.—But without enumerating any more of the heavy burthens of other countries, which the people appear so happy under, it shall only be called to mind, the small ones under which we labor. And since the present mode of levying taxes is dissatisfactory to many, indulgence is requested to offer another and propose new subjects of taxation, which it is presumed will be more suitable and less complained of, than the present; at the same time observing, that what is called a dry tax, operates principally very unequally, and with respect to all, injuriously.

Some writer mentions, it is forgot who, that nothing ought to be taxed, but what can be seen, felt, or understood—or in other words—nothing ought to be taxed, but what is sufficient, in itself, to pay the tax laid upon it. What is faculty? what is personal estate? what is income by trade, or handicraft, or profession?—can faculty, or the uncertain profits supposed to be, or that might be gained by any business, be carried to the market place, and sold to pay the tax? no!—is it not then the greatest absurdity, to suppose that genius or industry, can be sold by a collector, to satisfy his demand, when, very probably, the person who was taxed for these is dead, has failed or removed? and, if it is not supposed that such can be done, how,

in the case of these events, and they are not only possible, but happen daily, can the public taxes become at?—can personal estate, which is in negotiable notes, in bonds, or book debts, and which perhaps was transferred the day after the tax was levied, be made answerable for the tax, when it has become another person's property, and is perhaps removed into another State? farther, can a farmer's stock, which is all personal, perishable, and may be transferred, be answerable for a tax, when that part of it which is live stock, may die or be sold, and that part of it which is on the ground, or in barns, be destroyed by fire or drought? houses and land may with propriety be taxed:—they cannot be removed.—A yard of cloth or a gallon of rum, or wine, may be subject to a duty or tax, receivable out of the commodities on being landed: but can there be a just reason for, or the least propriety in, taxing a man for his faculty, when, by exercising it, he may have become a great loser? this certainly must be oppressing the unfortunate, but so it is. It is the lot of human nature to err: but it is the obstinate and bad, or foolish alone, who persevere in that which is wrong, after being convinced, that they have been in it. Should not such laws as require, or countenance such an inconsistent and cruel mode of taxing, be immediately repealed, and the *useless* and *luxurious* articles of consumption made to supply the deficiency, which such an alteration may cause?

In mentioning such articles as may be tho't useless and luxurious, probably some may be enumerated which are now dutied, in consequence of their being of that description; but there are few which, in a general opinion, are dutied high enough.

Articles which maintain the luxury of the present day, are judged to be,

All

†
chaise
travag
money

All kinds of wheel carriages, particularly those of four wheels ;

Wines of different sorts, particularly Madeira, claret, champaign and Burgundy ;

Brandies, liquors and aromatic waters ;

Silk and satin cloths, silk hose, and silk shoes ;

Superfine broad cloths ;

Silver plate and plated ware ;

Foreign preserved fruits ;

English made porter ;

Foreign millinery ;

Gauzes, crapes, muslins and feathers ;

Jewellery ;

Foreign made cheese ;

Foreign made household furniture ;

West India Rum ;

Green Teas.

On these severally, the following Impost and Excise duties might not improperly be laid :

On every carriage or harness imported, an impost of 50 per cent. on their value.

On every four-wheeled carriage, an excise of 20l.

On every two-wheeled carriage†, first cost 30l. and upwards, 3l.

On all inferior carriages, value from 15l. to 30l. 20s. per annum, and no excise on any under 15l. as such must be matters of conveniency and not luxury.

The best sort of wines being drank only by the rich and luxurious, ought to bear a heavy duty, because such persons in all instances should pay for their enjoyments ; not, that any one ought to be checked in eating

† It could even be wished to see the best sort of two-wheeled chaises excised 5l. as there is no species of carriage that is so extravagant, or on which there is, according to real value, so much money expended, as there is on them.

eating and drinking what he can afford; but because it is setting an example which others, not so able, will be apt to follow*. Besides, these are articles, for which our money is sent abroad; and indeed (to copy the excellent policy of that wise and prudent people the Hollanders) every thing that perishes with the using; or, is annihilated in a sense, in the short space of a single day†, especially if it be of foreign produce, ought to be taxed in a high degree.

An impost duty should be laid on every gallon of Madeira wine, of 6s.

On every bottle of claret, Burgundy, Champagn, and other foreign wines in bottles, 2s.

On all other wines 1s. per gallon.

On every bottle of English-made porter, 1s.

On every gallon of ditto in cask, 2s.

On every pound weight of green tea 6s. which added to the cost at this day, would stand in but half of what it used to cost in those days when we were dependant on Britain.

On every gallon of brandy, of the common sort, 1/6

On every gallon of ditto, of the best sort, 2/6. Indeed it would be no more than good policy absolutely to prohibit its importation; since we find our own manufacture of rum daily decreasing in consequence of the general use of brandies; and we find France, Spain, and every other wise nation, restricting the use of many articles, which may in any way or measure discourage

* Holland and Zealand do not tax according to what men gain, but in extraordinary cases, but according to what men spend; and most of all, according to what they spend needlessly, and without prospect of return. * Sir William Petty's Political Arith. ch. 11.

† Holland and Zealand tax meats and drinks most heavily of all; and restrain the excessive expence of those things, which twenty-four hours doth (as to the use of man) wholly annihilate, and they are more favorable to commodities of longer duration. * B.

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discourage their own manufactures or commerce. Indeed it may not be amiss here to observe, that no British or American-made rum, can be entered in France.

On every gallon of West-India rum, 3*s*. per gallon.

On every bottle of liquors and aromatic waters, holding not more than one pint, 1*s*. per bottle; and on either in cask, 6*s*. per gallon.

On every pound weight of preserved fruit, 2*s*.

On every pound weight of foreign-made cheese, 1*s*.

As the two last enumerated articles are to be found in great abundance and perfection in the State, a prohibition with respect to them, might be very proper.

On every yard of silk or satin cloth, that cost 3*s* 6*d*. sterling a yard or under, 3*s*. and on every yard that cost above 3*s* 6*d*. sterling a yard, 5*s*.

On every pair of silk hose and silk shoes, 6*s*.

On every yard of broadcloth that cost 10*s*. sterling a yard and upwards, 6*s*. The importation of all broadcloth that costs less than 10*s*. should be prohibited, in order to encourage the coarse woollen cloth manufactory at home.

On every ounce of silver plate 6*s*. and an excise on every ounce of silver wrought into plate within the State, of 3*s*. exclusive of an yearly tax as a compensation to the public for their preventing much bullion from coming into circulation.

On every ounce of silver-plated ware, an impost of 3*s*.

On all millinery, crapes, gauzes, muslins, feathers, and jewellery, an impost of 50 per cent. on their value.

In Great-Britain all cloth made of silk, and all silk hose and laces of foreign manufacture, are prohibited being imported; and France, on the other hand, has restrictive laws against foreign manufactures, e. g. a saddle, or any thing ready made, cannot be imported into that kingdom. If we were to adopt the commercial

cial

cial regulations of the trading nations in Europe, it would be much to our benefit.

The mechanics in the State are greatly discouraged in many instances, by our suffering articles to be imported ready made, and none more so than the cabinet makers. To depend on foreigners for a chair, or a table, when there are so many tradesmen amongst ourselves, who are exquisitely nice, and elegant in their work, must be extreme folly, and what ought not to be countenanced by authority. Indeed it would be highly proper to prohibit the importation of mahogany. From the best walnut, maple and birch woods, with which the Commonwealth abounds, very neat furniture could be made, and might equal any made of mahogany. France wisely uses no wood, but what is raised within herself. England at first judiciously encouraged the use of mahogany, in order to promote the sale of an article which might be supplied by her new settlers on the Bay of Honduras, and thus to induce them to remain there (which purpose she has frequently attempted to effect, but in vain) besides, it is natural to the Jamaica soil, and to the other British plantations on the Bahama islands. At any rate, if any ready-made furniture is still allowed to be imported, a duty of double its cost ought to be laid upon it.

There are hair powder, pomatum, perfumes, paper hangings, and many more articles, that shall not here be enumerated, which maintain extravagance, and even if necessary, might be furnished amongst ourselves; such ought to be heavily dutied. All that have been mentioned, administer to luxury—to a degeneracy of manners—to an effeminacy of constitution—and finally, to the great detriment and poverty of the republic.

From

From these, as has been hinted before, an addition to the public revenue, might be derived, by a duty or tax on licences to be given to shop-keepers, and others mentioned; and a certain sum to be paid for every domestic servant, except one, which any person may hire or keep in his house, which would be found little burthensome to the people, as they would fall on such as can best afford to pay, and would operate, as a voluntary tax.

An additional duty of 35 per cent. on all beef, butter, pork, candles and soap imported, would be very proper. The present duty of 15 per cent. on beef, pork and butter, has not the desired effect of stopping the importation of them. Perhaps they are run in some instances; and it must be the height of impolicy, to allow such articles to be imported on any terms, since they form a kind of staple produce in this State.

From the sale of unappropriated lands a certain sum might annually be lodged in the public Treasury. If a committee, or other body empowered to dispose of them at private sale, should not succeed, the sum fixed upon to arise from such source, could be raised, by having them sold at public vendue. And here let a general opinion be mentioned, which from observation has been formed, that the price of the government lands, lying in the eastern parts of the Commonwealth, has hitherto been kept up too high; and that it would be better, were the State to lower the price, or were they to be sold by auction, nay it is an indisputable truth, that the public would be gainers in the end, were the lands to be given away to such as might come from distant countries and settle on them. It is the pursuit of real riches, to endeavour to gain new members to the Commonwealth.

The Chinese and Russian trades, taking little else from us than specie, are therefore unprofitable. They leave a balance, much against the State : and where this is the case, the public ought ever to receive something, to compensate the loss ; which might best be done, by laying an additional duty of six pence per pound^a on bohea-tea, and on green-tea a shilling, China and other wares, an impost of 20 per cent. more than what it now is. And on all iron, duck and hemp, on their being imported, 10 per cent. on their value, which could not be said with propriety to be distressing the fishery, as without raising the price of either of the articles mentioned, from what they have borne the last two or three years, such duties or imposts might be paid, and leave a handsome profit besides ; good policy would justify such a step, as the proceeds might be applied in bounties on raising hemp and manufacturing duck within the Commonwealth.

In South-Carolina there is an alien duty of 2 per cent. which if it were 5, would be very proper and necessary. An alien duty formed part of the revenue of Athens.* The large proportion of personal estate, which there is in Europe, has forced many, from a desire of receiving more than 3 per cent. usance for their money, (that being nearly the general average of interest in Great-Britain, Holland and France) to adventure it in the American trade : who not chusing to risque much in the hands of the subjects of these States, send out their own factors or agents, and thereby injure the citizen

* The aliens paid an annual tribute of twelve drachmas for every man, and six for every woman. *Xenophon's discourse upon improving the revenue of Athens.* This privilege (naturalization) was given to such only, as had deserved it by some extraordinary service to the State. *Demost : oratio contra Neeram.*

men by depriving him of his livelihood, or of the means of maintaining himself and family, which is doubly hard, since he may have risked his life and all in the late revolution, and as his property at this moment is sacredly mortgaged for the discharge of the debt contracted during the late war. Besides, these persons improving the advantage of their cash, buy at public sales in Europe, many of those articles, which are sold so low in our capital, and thus our countrymen are deprived of the benefit formerly received from their business, by being under sold by such factors. It may be said, and perhaps justly, that more are benefited than injured by such sales. Allowing that to be the fact, we ought to consider into whose hands the trade of the Commonwealth is falling, and whether it is best to be wholly supported in our commerce by men detached from us by local affections, who, generally, are not well-wishers to the good of these States. But that consideration aside, may it not properly be queried, whether a 5 five per cent. or a larger duty might not be laid, on all merchandize imported and sold by aliens; and thus a considerable revenue be secured to the State.

Another, which might be very properly laid, and would make some considerable addition to the public revenue, is, a duty on flax, wool, and other raw-materials exported, The good effects of a prohibition respecting the exporting of wool from Great-Britain, has been felt there, as has been instanced before, and the same benefits would doubtless in time be produced from a like prohibition here. Flax, being nearly as useful an article as wool, ought ever to receive the same attention of the Legislature. Timber and plank, &c. exported in the rough in foreign bottoms, might be made to yield some

some revenue to government. That wise Empress, Catharine of Russia, receives an immense sum by a duty on hemp exported in ships belonging to other nations.

It has already been mentioned, as the practice of the Dutch, to lay heavy duties on all extra meats and drinks. In imitation of that prudent æconomical nation, it is to be wished, that such articles might be dutied, not only for the sake of revenue, but also to check the extravagance exhibited in eating and drinking. Duties on such articles might be made to operate as a sumptuary law, which, at this time, and in this country, is doubly necessary.

From one penny per pound duty, excised on all leather tanned within the Commonwealth, a handsome revenue might be collected, which would be a tax as easily obtained, and in as agreeable a manner, as any friend to the State could wish. This might be received at the tann-pitts, as all impost and excise duties are much more certainly collected at first than at second hand.

A Committee of the General Court appointed some sessions since, to consider of ways and means to answer the exigencies of government, reported one article, on which a considerable large sum might be raised, namely, that of dogs, and proposed a duty or tax of 2*s*. each, to be laid on them. The proposal did not take, from the novelty of the thing, or because the circumstances of the Commonwealth, at that time, did not require exertion, or inventions. The procrastination of that day, are now severely felt by us. It is by means thereof, in a great measure, that public demands are become thus accumulated, that the wisest amongst us are puzzled in devising ways, whereby to discharge the whole at once. Whereas, by a seasonable effort and due excogitation,

excogitation, they might easily have been discharged seperately, as they arose. Dogs are the protectors of a man's property or person, and therefore necessary, or they may administer to his pleasure, or they may not. If they are useful or pleasurable, surely no one would begrudge 2s. to preserve his guardian or friend. If they are neither, but are mere pests in the world, or are idly maintained by some individuals in the community, the owners ought still to pay for keeping them, since their support cost the public something, or they ought to be destroyed. It is supposed that it costs as much to feed the dogs in Great-Britain, as would find 15,000 men in victuals and cloathing, and it is believed, according to our numbers, the people in this State, are not a whit behind those in any country in harbouring lazy currs. It is not an unfrequent sight to see a mastiff and a smaller sized dog well fed, in a poor man's house, when himself and his children are half starved, and almost naked.

The same might be said as to horses. How many idle useless animals of this kind, are maintained in the State? What it costs to support two horses, would furnish subsistence for a man, and afford sufficient means for feeding four oxen, which at a proper season would yield a certain gain from the sale of their carcasses. Whereas the carcass of a horse can produce no profit, but what is derived from the sale of his hide. Every part of an ox, from his horns to his hoofs, may be applied to some good purpose: besides, the older a horse grows the less valuable he is, while the contrary is the case with respect to horned cattle. Ought horses therefore, that are unnecessary, and prey as locusts on the Commonwealth, to pass untaxed? By no means.

And

And if any one prefers riding to walking, and to spend needlessly in the maintainance of an horse, half of what would support a man, he ought certainly to make good in some degree that waste of the Commonwealth's property that is occasioned thereby. Would not a tax of 20*s*. on each horse, more than one, which a man may keep, be a practicable and just assessment ?

A considerable revenue, might be collected from the labour of vagabonds, who are continually taxing individuals for their support, by begging, stealing and the like. If all such, and every one who could not give a good account of himself, were put to making nails, the profits of this work would support them, and leave a surplus for public uses.

These articles, being assessed, dutied and excised in such manner, as to the Legislature shall seem meet, and the aggregate sums raised on them, added to the now established revenues of the State, would at once appear sufficient, in a great degree, to relieve us from the burthens of taxation in its present mode, which press so heavily on some, that with just reason they complain ; and to answer in an ample measure, the future real demands of government.

Burthens of this kind would be but little felt, as what is voluntary never can be grievous. No remonstrances against duties on articles which administer to luxury, pleasure or ease, ought ever to be attended to ; as every sensualist who will use them, should expect to pay for his gratification, and complaints of this kind will seldom be made by such themselves, as those of this class, do not usually calculate on that which relates to saving or abstaining.

In case any duties, impost or excises, which may be levied on articles mentioned above, or on any others; together with what are now in operation, should still be insufficient to answer the purpose of our being qualified to comply with every federal and State requisition, and to sink £.20,000, of the principal yearly, it might be proposed, that the Legislature establish a sure and ample fund, which the people cannot refuse supplying, and which will be little burthensome to them. Some hints respecting which, as well as the necessity and benefit of collecting taxes in kind, or in specific articles, have been given in the 3d chapter.

The proposal in order to effect these ends, may be, that a certain quantity of oyl and fish for the sea-ports; beef, pork, corn, wheat, or flour, flax-seed, pot and pearl-ashes, tobacco, barilla-salts, hemp, and flax for the inland towns, and fine salt, kelp, boards, including lumber so called of every kind, masts and spars for king's ships and merchant vessels, for the eastern counties, be assessed on the several towns, agreeably to their different products and valuations; these to be estimated at certain rates in cash, and if not paid in money by a certain day (which day not to exceed the proper season to collect them in) the specific articles thus to be supplied; for the disposal of which and officers proper to transact the business, see Chap. IX. Some towns are principally inhabited by mechanicks, as Dorchester and Lynn are with manufacturers in boots, leather and cloth shoes, and tanned leather, either of which would answer as well, for discharging a tax, as the natural produce of the land would, and might be received with an equal certainty of producing money, as beef or pork. And other towns, where
other

Other particular branches of manufacture, are generally attended to, might be eased in the same manner; and thus every part of the community might turn part of its labour into taxes.

Something of this kind was mentioned to the General Court some sessions since, in a message from, or speech of the Governour—it respected pot-ash being received in lieu of taxes, but the proposal was not effected, it being judged impracticable in execution, from the necessity, as was said, of having numerous officers to attend to the receiving, trimming, assaying, transporting, again receiving at the port of export, storing, re-trimming, shipping, &c. but which in truth was, for want of attention, inclination or information. The whole taxes, both for the continental and State requisitions, collected in specific articles, would not occasion one quarter of the trouble, nor one tenth of the business which some mercantile houses * in Holland go through in a year; nor would all the persons necessary to carry such a tax into final execution, be so numerous as the assistants and clerks, which such houses employ. Nay even one house † in Boston has gone thro' in some late years, as much business, as that would form. The regularity and address exhibited in the continental finances, ascertains this fact, that to discharge the greatest concerns, system and well chosen officers ‡ are all that are wanted. Ill informed minds,

* *Hope and Co's* for instance, in Amsterdam, who it is said employ upwards of 20 clerks in one computing-room, and correspond in all the languages of Europe.

† Thomas Russell, Esq;

‡ Congress shewed great penetration, in choosing the Hon. Robert Morris, Esq; superintendant of finance. His management of them, at the critical period he was in that department, proved him to be an able, enterprising, sagacious minister.

minds, will ever have contracted ideas ; and in order to expand them by consenting to a plan of reform, it is necessary to prove that a saving will be made by it.

One or two men, say three, with proper assistants to be chosen by themselves, aided by the laws of the Commonwealth in assessing a certain proportion of specific articles, to be absolutely delivered at or before a fixed day, or a determinate sum in specie in lieu of them to be paid, could go through the whole collection and negotiations, with as much ease, as a merchant who has £.100,000 in stock, and that employed in different branches of trade, goes through with his transactions. Warranted by the Legislature, and authorized by government, any men of abilities, would do themselves honour, and the Commonwealth infinite benefit, in carrying into effect, such a tax as this, which abating the proceeds of any, soon to be made, and of the old imposed and excised articles, and a sure sum which may be agreed on to be raised annually from the sale of unappropriated lands, should be made to produce £.20,000 above the necessary public demands, which, applied as a sinking fund, would in eighteen years, according to the annexed table, (which is inserted for the satisfaction of any who shall chuse to ascertain the fact) relieve the people from their present load of State debt, excepting only £.25413 17/- which will, according to this statement, remain unpaid at the end of the year 1804, and which will be but a trifle in the next year's arrangements. In a much less time the continental debt might be obliterated. An increase of inhabitants and a larger impost than has been estimated, joined to the supplementary aid granted to Congress, must in a few years, annihilate the whole of it.

A T A B L E, exhibiting the effect of an yearly sinking fund of £.200000, on this State's debt.

[illegible]

1788. To be funk this year,

Saved of last year's supply, which will redeem of? }
principal,

3397 II II

£.20000 . ● ●

Redeemed in 1788, of principal,

£-23397 II II

By produce of established revenue in 1787.

By increase by population,

By supply of 1786,

Expenses of government, or pay of the civil list,

one year's interest,

I33I4II 2 YI

terest,

£.54939 17

2289 3

79834-13 3

•

11

By saving this year out of 1786 supply, to re-
deem part of the principal,

8290 I2. 4

1

1789. To be sunk this year,

To be saved of last year's supply.

10000 0 0
8290 12 4

28290 12 4

303120 10 7

By produce of established revenue in 1788,

By increase by population

By supply of 1786,

To expenses of government,

one year's interest,

57229 • II

2384 10 10

73084 7 8

8187 4 7

22138 3 0

132697 19 5

By saving this year, out of 1786 supply,

Y2372 YI Yo

Y32697 19 5

1790. Of principal unredeemed, at the end of 1788,	£.1303120 10 7	1303120 10 7
To be sunk this year,	£.20000 0 0	20000 0 0
To saved of 1786 supply,	12372 11 10	12372 11 10
	<u>33372 11 10</u>	33372 11 10
By produce of established revenue last year	12,0747 17 9	12,0747 17 9
By increase by population, 1-24th	£.59613 11 9	59613 11 9
By supply established in 1786,	2483 17 11	2483 17 11
To expenses of government,	73084 7 8	73084 7 8
	<u>22138 3 0</u>	22138 3 0
By excess this year out of 1786 supply,	135181 17 4	135181 17 4
	<u>136798 16 11</u>	136798 16 11
	135181 17 4	135181 17 4

To save expence and time, the author has omitted, all the calculations in the intermediate years from 1790, to 1801. Those exhibited above, and the following, will show the operation of his plan. Any curious enough to try the truth of his position, may be at the trouble to continue them through the ten years which are not inserted : or they may see them in the manuscript, by applying to the editors.

1800. Balance unredeemed of consolidated debt,	£.643587 14	643587 14
1801. To be sunk this year,	£.20000 0 0	20000 0 0
To excess of revenue last year,	85588 9 2	85588 9 2
	<u>£.20000 0 0</u>	20000 0 0

1800. Balance unredeemed of consolidated debt, £.643587 14 3
 1801. To be sunk this year, £.20000 0 0
 To excess of revenue last year, 85588 9 2

£.20000 0 0

Redeemed of principal this year 105588 9 2

To expenses of government, 537999 5 6 one year's interest, 32279 19 4
 22138 3 0

By impost and excise for last year's collection, £.93357 9 0
 By increase by population, 1-24th, 385 14 7
 By supply of 1786, 73084 7 8
 17027 11 3

74418 2 4

By excess of this year's receipts, to be applied in }
 redeeming part of the principal next year,

95809 8 11

£.170227 11 3

1802. To be sunk this year, £.20000 0 0
 To excess of last year's receipts, 95809 8 11
 Redeemed this year, £.115809 8 11

£.20000 0 0

To expenses of government, 422189 16 7 one year's interest, 25331 7 8
 22138 3 0

67469 10 8

By impost and excise last year, 97143 3 7
 By increase by population, 4047 12 7
 By 1786 supply, 73084 7 8

174275 3 10

By excess of this year's receipts,

106805 13 2

174275 3 10

1803. Of principal unredeemed end of 1804, £.423189 16 4
 To be sunk this year, £.20000 0 0
 To excess of revenue last year, 106805 13 2
 Redeemed this year, £.126805 13 2

To expences of government,

By impost and excise, last year,
 By increase by population,
 By 1786 supply,

By excess of this year's receipts,

1804. To be sunk this year, £.20000 0 0
 To excess of revenue last year, 118,630 5 4
 Redeemed this year, £.138630 5 4

To expences of government, or pay of the civil list,

By proceeds of impost and excise last year,
 By increase by population, 1-24th,
 By supply established in 1786,

By excess on this year's receipts,

Left on hand, 31st Dec. 1804, to redeem } £.131340 1 1
 part of the consolidated notes,
 Balance remaining unredeemed of the con-
 solidated debt, which will be provided for
 in the arrangements of this year, } £.25413 17 0

£.20000 0 0

17723 1 0
 22138 3 0

101190 16 2
 4216 5 8
 73084 7 8
 £.59861 4 0

118630 5 6

178491 9 6

£.20000 0 0

156753 18 1
 9405 4 8
 22138 3 0

£.105407 1 10
 4391 19 3
 73084 7 8
 £.51543 7 8

182883 8 9

131340 1 1

182883 8 9

Let it here be remarked, that the probability of the whole consolidated debt's being redeemed long before the year 1804 is very great, if we consider, what may be produced from a constant sale of unappropriated lands,* above any sum which may be determined on to form part of an annual revenue; and the opportunities which the Treasurer or other persons who may be appointed to the charge of the finances, may take of purchasing up the public notes at their current prices, whenever an excess of cash shall be on hand:

If what has been stated should induce the Legislature to form some plan by which the produce raised in the Commonwealth shall be assessed on the inhabitants in future, the commissioners, financiers or agents, who may have the management of collecting, and exporting it to foreign markets, could, upon engaging to rich opulent houses the consignment, and allowing them 5 per cent. interest, anticipate half, or two thirds of the value, and import specie to that amount, a year before the tax is collected. And such officers being wise and prudent men, having the good of the Commonwealth wholly in their view, and spurred on to exertion by the flattering prospect of gaining a just popularity and an unfading fame, could with that money, at least for the first year, redeem by private purchasers or brokers, possibly one third or more of the whole State debt, with a small sum: thus redeeming that
part

* If a wrong calculation has not been made, at less than a quarter of a dollar per acre, there are unappropriated lands east of Kennebeck, sufficient to absorb the whole State debt. Quere, would it not be good policy to appropriate those lands wholly to the creditors of government?

part, the remainder would be reduced to 3 or 4 per cent. interest; a circumstance, which every friend to the community, most devoutly, must wish to see effected in this voluntary manner.

CHAPTER. VIII.

Species

T within much of the country, the number of people per acre of arable land has increased by 10 per cent. in the last 10 years. The population of the country has increased by 10 per cent. in the last 10 years. The population of the country has increased by 10 per cent. in the last 10 years.

C H A P. VIII.

*Specie, being the spring to public and private exertion,
means proposed to increase its quantity.*

TO ascertain exactly, the quantity of gold, silver and coined copper, that at any one time has been within this State ;—and minutely to determine how much thereof is necessary to form a circulating medium, just sufficient to balance, profitably, the trade and par of exchange—are matters, which are conceived, not possible in themselves.—If specie balances the trade; or, the gain on trade determines the quantity of specie, it is imagined the nicest balance, that probably ever was drawn in any country, was in Massachusetts some years before the commencement of the late war.—Exchange on Europe averaged, for several years, 3 5-8 per cent. discount, and the profits in business, procured by the utmost industry and saving, even by turning the capital twice in the year—scarcely exceeded 10 per cent. which was allowing only 2 1-2 per cent. commission for sales and purchases. Indeed great solicitude was then exercised by monied men, to get their capitals lent out on real, or good personal security, for want of which many continued in trade; and where large sums were to be lent, it very frequently happened, that 5 per cent. interest was received the first year; the one, less than legal, being given by the lender to the borrower, as a premium for taking his cash from him. And for fifteen years before the period mentioned, great influence was exerted to get money loaned to government at 5 per cent. per annum. Times like those are much to be desired: all then was smiling health, and placid
L. contentment,

contentment, then taxes were collected without a frown : then, every person could realize his property whenever he chose to do it : all paid who had ought to pay with, and none others should ever be trusted ; but whilst *tender laws* and *paper money*, have the appearance or probability of existing ; and whilst *usury* is permitted to triumph unchecked—there are no hopes of ever seeing the times better.

It is probable, that at one time during the war, and immediately after the peace, there was more than double, or nearly treble the quantity of gold and silver amongst us, that there was in 1774 : but the discharge of old debts to Europeans ; the immensely large importations of British goods ; the unrestrained exportation of specie ever since peace took place ; and a trade, the balance of which for several years has been infinitely against us, have lessened that quantity, and probably reduced it to about what it was before the war : but it will appear to be much less, so long as the circumstances just mentioned, are in being. Monied men, will not part with their cash, until necessity, or self-preservation draw it from them.

In every quarter of the Commonwealth, we hear men complaining of the times, and of the scarcity of cash. Ask the collector of taxes why the list committed to him to collect is not discharged—and he will tell you, there is no money in the country : hence, the cause of the treasury being empty.—Ask a man to pay his just debt—still the same answer is at hand.—No money. That circulating specie is scarce, there is no denying ; but, that it is scarce in fact ; or, that it is not in the Commonwealth, is not believed. Hints have been given of the causes of its apparent scarcity, which while they remain will render ineffectual every exertion to make men friendly, or politically virtuous.

As

As a proposal of means for its increase in the State, what has been mentioned in the last chapter may be repeated, that the State, by exerting itself in a new mode of levying taxes, may import by that means, just as much specie as the value of the taxes collected in kind or produce is ; and that if as much cash was imported in any vessel, as should be sufficient to discharge the duties of Impost and Excise on her cargo, 15 or 20 per cent. should be discompted from such duties ; and a small bounty given on whatever sum should exceed those purposes. This would be holding out to the merchant, a profit on the money, which might be equal to that on merchandise ; and thus a quantity of specie, tantamount to the Impost and Excise revenues, might be yearly imported in gold and silver. Some of the southern States have adopted a like measure, the salutary effects of which have been very sensibly felt.

A law to be passed for the express purpose of stopping the exportation of specie, would not only be beneficial to the State, by having a tendency to retain what little is amongst us : but would force a less importation of foreign goods, or urge the nations that supply us with them, to receive our merchandise in return. Every wise government in Europe has prohibitory laws respecting the exporting of bullion, or coined silver or gold.

C H A P. IX.

That in order to arrange, regulate, and properly maintain the resources and revenues of the Commonwealth, financiers, or commissioners, or agents of finance, including in them, a Comptroller-General—are necessary. Easy means proposed to discharge their salaries.

THE establishing new offices, has so much the appearance of infringing on old customs; and multiplying officers, like additional drones, to eat up the honey in the political hive, that some degree of diffidence is felt, in proposing those, that are thought necessary.

To explore the resources of this State; to animate the means it holds, and to make them efficient to public purposes, requires abilities and time: it demands more than one head, and two hands, fully to effect these ends. Massachusetts undoubtedly is possessed of funds in great abundance; yet as she has suffered them to lay so long dormant, much skill and exertion are necessary, in order to bring them into proper use.

If what has been aimed at principally in these pages, namely, to point out a mode of taxation, which shall be less burthensome to the people, than the specie requisitions hitherto accustomed, shall be found practicable, and an adoption shall be made of that method to collect the future contributions from the people, it is presumed every one must be sensible, that the present Treasurer, with all that patience, ability and perseverance for which he is distinguished, or any one who may succeed him, cannot be supposed capable of going through

through so laborious and extensive a business. Two or three therefore, may be chosen by the General Assembly, and they may be stiled Financiers, or Commissioners, or Agents of Finance or of Treasury, who should be men of such force and character, as might be sufficient to carry them thro', and whose time could be given wholly to it. Their first attention would be naturally taken up on fixing upon a fit person, who should reside in every shire town—which is supposed to be central—to receive from the Selectmen or Assessors of every town in the county the specific articles assessed on it, or specie in their stead, or part of both.† —That a proper Inspector and Assay Master in each county should be appointed, in behalf of the State, to examine and assay every article before it be delivered to the Collector, (indeed the Collector for the sake of œconomy might be such officer) which being found to be of good quality, should be received and prepared for transportation, to the nearest water carriage, which need not be more than 45 miles from almost any part of the Commonwealth: and in case there should not be enough to load a vessel for a foreign market at the place to which they might be so transported, they could be freighted round to Boston or some other port, where there would be sufficient—
which

† Selectmen or Assessors are mentioned, because, as has been found in years back, Collectors may judge it for their interest to detain the taxes in their own hands; whereas, if the Selectmen or Assessors, should not pay punctually at the day, or within the time specified by law, then a warrant might issue against the whole property in the town, as in the case of a town debt, or as is the case now against a delinquent Collector, and the delinquency be made good in that way,—and they certainly might receive the taxes punctually, as the day of payment might be fixed after harvest, so that no one who chose to pay, could plead an inability for thus doing, since the specific articles he may be assessed, would be in his yard or barn.

which transportation, let it be observed, would be but a small proportion of the charges of land carriage, possibly not one fourth.*

This detail comprehends the whole duty in collecting the articles, in fitting them for transportation, and in transporting them to a place of sale or final shipping for a market, where proper stores and hands, competent to the charge entrusted to them, would receive the whole, account for them to the Financiers, or Commissioners, or Agents of Finance or others, who might transact the business. The expence of freighting ships could be greatly lessened; as they might take in freight on account of individuals or load back with salt, which being necessary for the fishery, would always meet a ready sale. The whole, if skilfull, and industrious men were engaged in it, might be conducted on the same plan, and with the same ease, that we see a prudent and sagacious merchant transact affairs of this nature, and if ever such a plan is executed, it must be greatly advantageous to the community, as a total discharge of the public debt in a few years must be the consequence.

These conductors should be obliged to keep (in fair and open books, subject to public inspection) accounts of all their transactions; and have a particular account with, and of the receipts from each town; specifying the articles, and how disposed of, which accounts should be settled once at least in every year, and who should also include in their appointment, the duty of a COMPTROLLER-GENERAL, which is meant to check and supervise the accounts of every Impost officer and Excise Master, as of all others who handle public monies, including

* In Holland the charge of water carriage is generally but one fifteenth or one twentieth part of land carriage.

ing the accounts of the present Treasurer for the last year next preceeding their appointment, whose mixture of office would, in case of the proposed establishment taking place, be much, if not wholly reduced†

An Impost, or Excise Master's accounts never has been settled, nor is it possible they should be without having the entries of all vessels examined, the duties and excise on merchandises imported in them, calculated, and what has been exported, deducted, which would open a large field of business: but if a thorough knowledge of the State of affairs is required, it is not seen how it can become at in any other way.—A set of books to be made by the Comptroller-General, which should comprehend columns for each dutied article—specifying the vessels in which imported; to whom sold, and an account kept with every retailer so as to check the excise and to balance the vessel's account which brought the goods into the State, will, it is evident, alone, give that light, which the public have a right to demand of the administrators of government; and unless it shall be made one person's business, and worth that person's while to attend to it, such information can never be obtained. In this case, it will not be in the power of the importer or retailer to cheat the government; every shilling entered must be accounted for, or the cash paid for the duties on what shall be deficient; and whilst the ship's entry exhibits what has been imported, the

† It has been a very striking absurdity for many years back, that the same man should be Receiver-General, Treasurer-General, Pay-master-General and consolidating Commissioner, without having any check upon him, but his own books, which although fair, and accurate in a very great degree, yet, are themselves sufficient evidences of his having too much business on his hands for one to attend; besides, it would be better both for him and the State, to have mutual checks on each other.

the impost and excise collected, with what has been properly evidenced to have been exported out of the State, must balance it.—The difficulty of comprehending accounts in gross detail, has made the author attach to this, short forms or specimens of the different accounts mentioned, by which it will be perceived to be impossible to defraud the government of the duty on any article that has once been entered. The difficulty therefore now appears to lie in the naval officer's not having inspectors who should attend at the unlading of every vessel—and see that nothing is landed that is not entered—and in case of his absence before unladed, to put State locks and keys on her, 'till he returns. The freighters to pay such person for keeping them honest. And as the government should mean to be impartial, and that one should not cheat them and another pay—it would be but bare justice to make the same punishment apply to State robbers that does to private ones : if it is equity in the one case, it must be justice in the other ; therefore, he who should be detected in stealing from the public, by running goods, ought to be brought to the post, and receive the lash of theft ; and he who should be found guilty of taking a false oath, by making a short entry, or swearing to an excise account not true in itself, should receive an addition to the punishment of theft, the wages of perjury.—Laws and regulations short of these, will never have the effect honestly and amply to collect the revenue : and as the public are distressed for monies, to answer general purposes, when they have calculated; and calculated justly, on treble the sum to arise from the impost and excise, that has really arose, it is conceived a reform as to those matters is loudly called for ; besides, the man now pays, and the smuggler runs clear.

Again

Again, in order effectually to collect the excise duties, which are the main support of the present revenue, it may be found best to collect all impositions on merchandise of the importer allowing him a draw back on all that should be exported upon certificates being produced, properly authenticated under the hand and seal of the naval-officer in the port where such merchandise is said to have been landed. If the excise on New-England rum were collected at the distill head, and that on bohea tea, paid by the importer, it is believed they would produce very nearly as much, if not more, than is now collected from every dutied article both by impost and excise.—Does not the present mode of collection then show itself to be an iniquitous one, and shall the Legislature suffer such perjury and public robbery to exist, without making one effort to destroy it? the mercantile interest, has strongly opposed the plan of the excise duties being secured before the goods excised be landed; but no one that was disinterested could ever see any force in the reasons offered by them, as a certain time of payment could be given, so as that they might be collected out of the very articles; and a return would be made, or credit given, for all that might be exported by sea, or transported by land, out of the State. Besides, the importers in this case, would have the satisfaction of acting as guardians to the public revenue; an office which doubtless they will be proud of discharging—and let it be understood by every officer* concerned in gathering

M

* In particular the author wishes the present collector of impost and excise for the county of Suffolk, with whom only he has been concerned in this way, and with whom alone, of all the collectors he is acquainted, to know, that he entertains a high sense of his abilities and integrity as an officer, of his civilities as a gentleman, and of his aptness to assist as a friend.

ing the present duties, that these proposed reforms are not the result of an opinion that they have been remiss in their duty :—they spring from a conviction which they must feel, as well as the writer, that the present revenue laws are weak and unsystematical.

The financiers, or commissioners, might have it farther in charge to dispose of the lands in the eastern parts of the State, and have the care of all other public property : in short, they might have the whole money affairs and rights of government, in a sense, in their hands.—They might also devise plans of finance and lay them from time to time before the Governor and Council, who might lay them before the Legislature ; or they might in the first instance be preferred to the General Court ; and if they should be found to merit that confidence, which men so circumstanced ought to have placed in them, it will be found, that the sessions would be much shortened, by a great deal of the business which occupies their time being taken off from their hands, the public contributions would be much more likely to be properly divided and distributed by men thus chosen for the purpose, than they could possibly be by most of the members composing the Legislative body, whose numerous avocations and concerns at home, must take off their minds in a great degree from, and disqualify them in a great measure for contriving plans of finance to ease the burthens of their constituents ; and whilst they are in court, so many other businesses crowd on them, as hardly to give time to digest a system of national revenue policy. The proposed commissioners might be made always amenable to the Governor and Council in the recess of the court, and to the two houses when sitting ;—to be removed at pleasure ; and to have a fixed and competent yearly salary, exclusive of charges of assistants, store rents,

rents, &c, which salaries and expences it is presumed, might be amply paid by applying the charges of the present treasury office, the expence of the committee for selling the eastern lands, and the committee for settling and methodizing accounts, there being proposed to be reduced and severally involved in the duty of the Financiers, or Commissioners or Agents of Finance, and in the Comptroller-General's.—Them together stands government in, near 8000 dollars a year, but if that should not be sufficient for the support of those, the deficiency might be paid out of the revenue chest, which if the whole expence was, would be a real saving to the people ; since the charge will not occur without a tax in produce is made, which by being received, as it should be, at every man's door, will preclude the necessity of his carrying it to market as he is obliged to do now, in order to raise specie to discharge the assessments levied, according to the present practice.

F I N I S.

P O S T S C R I P T.

POSTSCRIPT.

IF the idea of appointing financiers, or commissioners, or agents of finance should be rejected, it is flattering to the author to find that the General Court, during their last session, thought it necessary that the office of a Comptroller-General should be established. It demonstrates to him, and the duties which have been added, with the prohibitions against importing certain articles confirm it, that he has thought and calculated for the public interest. But since they have appointed a gentleman† to be Comptroller-General, whose abilities and integrity, are perfectly equal to it, it would be vanity in the extreme, to exhibit the specimens, or forms of accounts he proposed: he has therefore suppressed them; and wishes he could have prevented being published, those sentiments of reform which have been superseded by the acts made by the Legislature, whilst this was in the press.

The author finds that his observations on the necessity of the Legislature allowing a draw-back on loaf sugar exported, equal to the duty on the brown of which it was made, was needless, as he is certainly informed, it was granted a few sessions since. In other things, a want of knowledge in this State's acts, may possibly be discovered: but it can scarcely be wondered at, since those respecting trade have been eeked and repealed so often, that a more constant attention, than he could spare, was necessary to comprehend them.

The author, in justice to that celebrated patriot, statesman and soldier, General Lincoln, cannot help
acknowledging

† Leonard Jarvis, Esq.

acknowledging to the public, that many hints probably the most useful, in the article of profitable labor, was given by him, and which, without increasing this pamphlet greatly beyond size, could not have been taken up; amongst others, this, to relate and calculate minutely those labours in this State which might be bartered for necessary articles the labors of foreigners, and leave a saving in our favor. e. g. If a man applies himself to manufacturing cloth, and it takes him a day and a half to make as much as will be worth 3s. and he could raise corn from one day's labor, which would fetch him as much money, or which could be bartered with those of other nations for cloth that would take him a day and a half to fabricate, the raising corn is to be preferred. The same principles might be usefully applied to the purposes in which merchants employ their capital, and which in many instances are very unproductive, as, in the whale-fishery. The produce from the sum and labor employed in that business, has not for several years back, yielded 2 per cent. upon an average. Would it not therefore, be for the interest of the community, to have such monies and those hands engaged in other occupations which might afford more gain?

E R R A T A.

THESE chapters were originally in the form of as many letters, and in altering them into chapters, many egotisms escaped the author's notice, which the reader will please to overlook also, as well as any other errors than those minuted below.

- Last line of the 1st, and 1st line of the 2d page of the preface, for *was*, read *is*.
 7th line from bottom of 1st page do. for *were*, read *are*.
 6th line from top of 2d page of do. for *of which*, read *of trade with which*.
 19th line from do. do. for *that they were*, read *from their being*.
 12th line from bottom of do. do. for *executed*, read *executed*.
 10th line from do. of do. for *in*, read *under*.
 13th line from top of 3d page of do. for *avoid*, read *provide against*.
 7th line from bottom of 4th page of do. for *my*, read *his*.
 6th line from top of 9th page of Chap. ii. for *taught*, read *acquired*.
 14th and 17th lines from bottom of 19th page, for *who*, read *which*.
 13th line from top of 14th page, for *it*, read *them*.
 7th line from top page 24th, for *advantages*, read *disadvantages*.
 9th line from do. do. for *performable*, read *both*.
 18th line from top page 25th, for *the effect*, read *this effect*.
 9th line from bottom page 28th, for *exportation*, read *importation*.
 14th line from do. page 33d, for *were*, read *are*. page 56th, read *exonerate*,
 for *exonerate*.
 5th line from top page 59th and 61st, for *liquors*, read *liqueurs*.
 16th line from bottom page 67th, omit 5.
 7th line from do. page 84th, for *requisitions hitherto accustomed*, read *requisitions which they have been accustomed to*.
 Bottom line page 88th, for *the man*, read *the honest man*.

